JIU/REP/2017/5

OUTCOME OF THE REVIEW OF THE FOLLOW-UP TO THE JOINT INSPECTION UNIT REPORTS AND RECOMMENDATIONS BY THE UNITED NATIONS SYSTEM ORGANIZATIONS

Prepared by

Jorge T. Flores Callejas

Joint Inspection Unit

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EXECUTIVE SUMMARY

Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations
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The present executive summary presents the results of the second phase of the review of the acceptance and implementation of the Joint Inspection Unit (JIU) recommendations included in the programme of work of the Unit for 2015 to be conducted over a two-year period. The review was system-wide and included all JIU participating organizations and the United Nations System Chief Executives Board for Coordination (CEB).

Background

The JIU conducts single-organization, several organization and system-wide reviews and issues three types of outputs: reports, notes and management letters. The main difference among the three outputs is that reports have at least one recommendation addressed for action to the legislative body of the organization(s), whereas notes and management letters only formulate recommendations for action by the executive head(s).

The value of JIU reports recommendations depends on effective follow-up on the part of the participating organizations. Effective follow-up requires that: (a) the reports be given active and serious consideration by the legislative organs of the participating organizations, with the benefit of specific and timely comments by the secretariats; and (b) there is expeditious implementation of the approved recommendations contained therein, with full reporting on the implementation measures taken and an analysis of the resulting impact.

The present review is the first comprehensive review on the subject undertaken by the Unit since the Unit's proposal of a follow-up system was attached to its annual report in 1997 and endorsed by the General Assembly in its resolution 54/16, after which the Unit undertook the issuance of a series of notes addressed to 15 participating organizations, which resulted in specific follow-up agreements with 13 of them, as well as with the United Nations Secretariat. The review was possible thanks to the introduction in 2012 of a web-based tracking system (WBTS), that allowed participating organizations to update, through the Internet, their acceptance and implementation of recommendations and the status of their consideration of JIU reports, and permitting the Unit to exercise closer monitoring and reporting to member States. Several hundreds of recommendations, addressed to as many as 28 participating organizations, were contained in the reports issued during the period reviewed.

The follow-up is based on the principle, established by the General Assembly in its resolution 50/233, and reiterated time and again, that the impact of the JIU on the cost-effectiveness of the United Nations activities is a shared responsibility of the Unit, member States and the secretariats of its participating organizations. The Assembly has repeatedly requested the heads of participating organizations to make full use of the WBTS and to provide an in-depth analysis of how the recommendations of the Unit are being implemented; to fully comply with the statutory procedures for consideration of the reports of the Unit and, in particular, to submit their comments, including information on what they intend to do regarding the recommendations of the Unit; to distribute reports in time for their consideration by legislative organs; and to provide information on the steps to be taken to implement those recommendations accepted by the legislative organs and the executive heads of participating organizations.

The follow-up process starts when a JIU report, note or management letter is issued and transmitted electronically for action in its original version to the organization(s) concerned and to the CEB secretariat, as applicable, for the preparation of joint comments from organizations on system-wide and several organization reports. It ends when there is no report/recommendation pending acceptance (or rejection) and implementation.

With the transmittal letter(s) from the Chair of JIU to the executive head(s) concerned, the organization(s) is/are requested to disseminate the report, note or management letter among those responsible for accepting and implementing the recommendations. In the case of a report, the executive head(s) shall take immediate action to distribute it, with or without his/her comments, to the member States of their respective organization(s). The report shall be scheduled for consideration and action at the next meeting of the competent organ(s) of the organization(s). Executive head(s) shall inform the Unit of all decisions taken and make sure that action is taken to implement the recommendations and report thereon to the Unit.

JIU enters the recommendations in the WBTS and the organizations should indicate and periodically update their status of acceptance and implementation until their full implementation, as well as provide information on the comments by the executive heads, the date when the report is taken up by the legislative bodies and any relevant decisions taken.

The WBTS offers five categories of acceptance of recommendation: "accepted", "not accepted", "under consideration", "not relevant" and "not available". The system offers four categories of implementation: "implemented", "in progress", "not started" and "not available". The rate of acceptance is calculated by taking into account the number of organizations to which the recommendation was addressed and the rate of implementation on the basis of accepted recommendations. When the status of acceptance and implementation is not reported, the recommendation shows as "not available".

The first phase of the review ended in December 2016 with the issuance of 28 management letters and a letter from the Chair addressed to the executive heads of all JIU participating organizations and the CEB secretariat. The first phase examined the acceptance and implementation of recommendations and the process of consideration of JIU reports by the legislative bodies at each organization, focusing on the period 2006-2012. By the end of this first phase, as a result of the positive action taken by participating organizations with regard to the suggestions and recommendations made in the management letters, the number of recommendations reported as pending from organizations for five years or more significantly decreased and the rate of acceptance and implementation increased: the number of organizations using the WBTS increased from 24 to 27; the number of legislative bodies committed to considering JIU reports increased from 15 to 20 organizations; and the delays in the issuance of CEB comments on relevant JIU reports, which had largely exceeded the statutory period of six months, were significantly reduced.

Building on the results of the first phase, the second phase of the review was intended to draw lessons from the issues affecting the follow-up process and identify good follow-up practices to enhance its functioning system-wide. It also follows- up on the suggestions and recommendations made in the management letters.

Main findings and recommendations

The review determined that the main factors affecting the effectiveness of the Unit's follow-up process are the lack or inadequate decisions on the reports/recommendations by the legislative bodies of some organizations, and by CEB; and the need to enhance the verification, monitoring and reporting process on the implementation of recommendations.

The follow-up process has developed differently and reached different levels of maturity at individual organizations (see figure II). The maturity matrix designed to show the results of the review depicts the results of the assessment of their focal point function; their rates of acceptance and implementation of JIU recommendations; the processes in place to disseminate, consider, take decisions, monitor and report on the implementation of recommendations; their use of the WBTS and the existence of follow-up agreements.

Level of maturity of the follow-up process at Joint Inspection Unit participating organizations

Based on the criteria and ratings defined and agreed with the organizations (see annexes III and IV), six organizations rated at a very high level of maturity of development in their follow-up process (in descending order, the International Civil Aviation Organization (ICAO), the World Intellectual Property Organization (WIPO), the World Food Programme (WFP), the United Nations Children's Fund (UNICEF), the Food and Agriculture Organization of the United Nations (FAO) and the United Nations Population Fund (UNFPA)), and five organizations rated as very low or low (in ascending order, the United Nations Human Settlements Programme (UN-Habitat), the Universal Postal Union (UPU), the United Nations Environment Programme (UNEP), the International Atomic Energy Agency (IAEA) and the Joint United Nations Programme on HIV/AIDS (UNAIDS)). The remaining 17 organizations ranged between a medium to high level of maturity of the development of their follow-up process; in the case of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), because it is a relatively new organization. For the purposes of the present review, the ratings are presented for information and as a baseline for any similar future reviews (see figure II).

Organizations with a rating of very high (more than 50 points out of the 61 available) were those in which follow-up agreements existed and the WBTS had been used since its inception; JIU reports were considered by their legislative bodies; monitoring and reporting systems on the implementation of JIU recommendations were in place; the rate of acceptance and implementation of JIU recommendations was very high; and the focal point function was robust and responsive and included a direct reporting line to top management, was located at the corporate level and at the division/department level and was included in the job description of the focal point staff.

Organizations that received a rating of very low or low (fewer than 30 points out of 61) were either newly created, very small or unresponsive to the follow-up demands, and their legislative/governing bodies either did not consider JIU reports/recommendations or, if they did, took no decision on them and did not report on any implementation done. The Inspector would like to commend the efforts made recently by some organizations to improve their follow-up process, notably UPU, IAEA, the International Telecommunication Union (ITU), UNAIDS, the United Nations Educational, Scientific and Cultural Organization (UNESCO), UNICEF, the United Nations Office for Project Services (UNOPS), UN-Women and WIPO.

It is suggested that periodic reviews of the development of the follow-up process at participating organizations be carried out to enhance its effectiveness system-wide. The criteria and ratings assigned to organizations in the course of the present review could serve as a baseline for future reviews. The next review could be scheduled for 2020 and cover the period 2013-2018. By 2020, organizations will be expected to move to the next level of development in the maturity matrix, or at least increase their ratings by a minimum number of points (see column entitled "Target for 2020" in annex IV and figure V).

Focal point function

The effectiveness of the focal point function at JIU participating organizations is critical to the success of the follow-up process. The Unit very much appreciates the contribution that focal points make to the smooth functioning of the process.

The review of the focal point function rated high in 11 organizations (IAEA, ICAO, the International Maritime Organization (IMO), UNESCO, UNICEF, UNFPA, the United Nations Industrial Development Organization (UNIDO), UN-Women, WFP, WIPO and the World Meteorological Organization (WMO)) based on its location within internal oversight or management/programme management, its direct reporting line to top management, the structure of the function with a network of sub-focal points at the division/departmental level and the responsiveness to the review.

The designation of permanent sub-focal points at the division/departmental level in addition to the central focal point is considered a best practice. The high rank of the central function, mostly at the director level, and its direct reporting line to top management are indicative of the importance attached to it, and a sign of the tone at the top set by executive heads with respect to external independent oversight; it is also a best practice. **The Inspector recommends that this best practice of focal points reporting directly to top management be replicated at all organizations which have not yet done so** (see recommendation 7 below).

Consideration of Joint Inspection Unit reports/recommendations by legislative bodies

Most of the outputs produced by the Unit during the period reviewed were reports. The value added by reports, compared to other JIU outputs, is that they bring to the attention of member States and other stakeholders significant recommendations which are not under the sole purview of the executive heads to implement. Unlike notes and management letters, which have no recommendation addressed for consideration and action by legislative bodies, reports, which contain at least one recommendation addressed to these bodies, showed a lower acceptance rate than notes and management letters.

The majority of the reports issued were system-wide and/or related to several organizations, and had a lower rate of acceptance than single-organization reports for various reasons, the main cause being that the reports were either not always scheduled for consideration and acted upon by legislative bodies or, when such reports were considered, they were not always introduced by Inspectors or adequately disseminated, or time was not set aside for consideration, decision-making and follow-up.

Seven organizations did not schedule system-wide reports for consideration (the International Trade Centre (ITC), the United Nations Conference on Trade and Development (UNCTAD), UN-Habitat, the United Nations Office on Drugs and Crime (UNODC), UNEP, the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)), since their main legislative body is the General Assembly of the United Nations; and at IAEA, because its Board of Governors, when ratifying the JIU statute, decided that the Unit would not be a subsidiary body of the organization. Three organizations (UNCTAD, UNODC and UNHCR) have, however, tabled the respective reports on the reviews of the management and administration of the organization undertaken by the Unit during the period reviewed.

Four organizations, UNAIDS, UNESCO, UNOPS and UN-Women, had not considered any system-wide or several-organization JIU reports at the time the review was carried out, but at the time of reporting UNESCO, UNOPS and UN-Women had initiated consideration in mid-2017, and UNAIDS committed to do so in the course of 2017.

Sixteen organizations scheduled system-wide, several-organization and single-organization JIU reports for consideration under various modalities at the time of the review. Only FAO and the United Nations Secretariat tabled the full texts of the reports together with the relevant CEB comments. This is a best practice for system-wide reports, since single-organization reports are normally distributed as full text.

Twelve of the 16 organizations (IMO, the International Labour Organization (ILO), ITU, the United Nations Development Programme (UNDP), UNFPA, UNICEF, UNIDO, the World Tourism Organization (UNWTO), UPU, WFP, the World Health Organization (WHO) and WMO) submitted reports from their executive heads on the JIU reports, for consideration by their respective legislative bodies. Those reports listed, typically, the relevant JIU system-wide/several-organization reports. Some reports of executive heads also listed the notes of the JIU issued during the preceding year, often referring to the relevant page of the JIU website where the reports and notes could be found. A few reports of the executive heads included either a summary of the relevant CEB comments (ICAO and ILO) or referred to them generally (UNICEF and WFP). This had an impact on the visibility of JIU reports and the ability of member States to exercise their oversight responsibilities and take fully informed decisions.

Because the documentation of legislative bodies is mostly managed electronically, the management letters proposed that hyperlinks be used to facilitate access to the JIU reports listed for consideration, and the related CEB comments, in the spirit of article 11.4 (c) of the JIU statute, which calls for reports to be transmitted to the competent body together with comments of the executive heads and CEB, as applicable. By the time the present report was being finalized, 11 organizations had already implemented this suggestion with respect to reports (ICAO, ITU, the United Nations Secretariat, UNDP, UNFPA, UNICEF, UNIDO, UNOPS, UN-Women, WFP and WIPO). Eight organizations (ICAO, the United Nations Secretariat, UNICEF, UNIDO, UNFPA, UN-Women, WFP and WIPO) had implemented it with respect to the CEB comments. **The Inspector calls upon the executive heads of organizations that have not yet done so to ensure that hyperlinks are provided to facilitate access to JIU reports and relevant CEB comments.**

The reports' recommendations are frequently presented in annexes that indicate the status of their acceptance and implementation, at times with comments. Typically, recommendations addressed for action to the legislative bodies are included at 16 organizations, and recommendations addressed to the executive heads at 12 organizations.

At the time of the review, some reports were not always submitted for consideration in a timely manner at the next meeting of the legislative body, but were submitted for consideration a year or more after their issuance, which negatively affected their impact. These situations occurred despite the fact that the legislatives bodies met on an annual basis and had a standing agenda item dedicated to JIU. In the case of the General Assembly of the United Nations and its committees, where the reports are tabled under the relevant thematic agenda item, the delay could be longer.

Furthermore, although the General Assembly has emphasized the need to give full consideration to JIU reports and report on their implementation, the practice of considering reports under the relevant thematic agenda item has resulted in the substance of the Unit's reports being overshadowed by the deliberation of the specific proposals in the report of the Secretary-General and related recommendations by the Advisory Committee on Administrative and Budgetary Questions. In this respect, the annual report of the Unit for 2016 (A/71/34) suggests that the Assembly request the Secretary-General to examine developments concerning consideration of JIU reports and make proposals in consultation with the Unit. One option is to return to the practice of considering JIU reports under a single agenda item, to trigger some discussion and eventually a resolution on the report and its recommendations. Another option, suggested by the United Nations Secretariat, is that JIU reports be considered by the Committee for Programme and Coordination, which has a biennial standing agenda item dedicated to evaluation, under which the evaluation reports' recommendations of the Office of Internal Oversight Services (OIOS) are considered and comments endorsed, even though no resolution is passed and the consideration of JIU reports every two years would delay action on the reports/recommendations.

At present, only UNICEF adheres to the good alternative practice of having a standing agenda item dedicated to JIU, under which a report of the executive head, submitted in a timely manner, lists the JIU reports and notes produced during the preceding year and their related CEB comments, including hyperlinks; provides a summary of the reports and notes and CEB comments; and contains a table in an annex that lists all the recommendations addressed to the legislative bodies and executive heads, the status of their acceptance and implementation, and comments thereon, and the official responsible for implementation, for greater transparency and accountability. **The Inspector recommends that all organizations adhere to this alternative good practice of considering JIU reports/recommendations** (see recommendation 1 below). Some organizations indicated that the restrictions imposed in parliamentary documentation work against such detailed reporting. In that regard, a good practice by ILO is to provide hyperlinks to annex tables uploaded to the organization's website.

In its turn, the Unit is working on enhancing the consideration and outreach of its products.

Decision taken on Joint Inspection Unit reports/recommendations

In addition to the legislative/governing bodies of the participating organizations of JIU not considering the reports/recommendations of JIU and not taking any action thereon at the time of the review, among the 16 legislative bodies of participating organizations considering them, only the UNWTO Executive Council actually took decisions to accept or reject the JIU recommendations. The majority of the legislative bodies considering system-wide/several organization reports "took note" of the comments made by the executive heads in their reports to these bodies listing the JIU reports/recommendations. At WFP, the Executive Board also took note of the information provided on the recommendations in the report of the executive head, but the comments were provided by a working group of Board members and endorsed by the Executive Board Bureau.

At nine organizations (ILO, IMO, ITU, UNDP, UNFPA, UPU, WFP, WIPO and WMO), the executive heads' reports normally included a draft decision to "take note of" the report, which contains the status of acceptance of recommendations: wording which was subsequently adopted and/or reproduced in the minutes of the session. By the time the present report was being finalized, UNESCO had reinstated that practice in July 2017.

Although in legal terms "take note of" cannot be considered an acceptance or endorsement, it triggered subsequent action by the respective secretariats to record the acceptance or rejection of the recommendations in the WBTS.

Five organizations either tabled the reports for information only and took no decision (FAO); distributed reports for information and "took note of" them (ICAO); did not propose any course of action on the JIU recommendations in their draft decisions to take note of the reports (WHO and UNIDO); or proposed no draft decision for action on the comments provided on the status of recommendations, when available (UNICEF). Subsequent to the recommendations formulated in the respective management letters to those organizations to improve the decision-making process with respect to JIU reports/recommendations, WHO now includes a draft decision inviting its legislative body to consider the JIU recommendations since the secretariat is not authorized to propose any action on the recommendations, and UNIDO and UNICEF indicate the status of each recommendation in the executive heads' reports to their legislative bodies, which take note of the reports.

WIPO has also enhanced its decision-making process on JIU recommendations, and its legislative body now endorses the reported status of acceptance and implementation of recommendations addressed to it for action.

A recommended good practice is to include a draft decision for action by the legislative body to endorse the report and comments on the recommendations and their status, and to record the adopted decision in the minutes of the session. **The Inspector recommends that organizations that have not yet done so adhere to this good practice** (see recommendation 2 below).

Decision on Joint Inspection Unit recommendations by the General Assembly of the United Nations

The General Assembly of the United Nations has discontinued its practice of commenting and endorsing recommendations when considering JIU reports and currently only "takes note of" or "welcomes" the reports. The United Nations Secretariat has indicated that, for it to implement the relevant JIU recommendations, the Assembly should spell out its request to the Secretary-General.

Unlike OIOS recommendations, which, when the General Assembly "takes note of" them, are considered endorsed, in the case of JIU, the term "takes note of" means that the reports are neither endorsed nor rejected. In these instances, the recommendations were recorded in the WBTS as "not relevant", "not available" or "under consideration" and the rate of acceptance was affected, even though at times, as noted later, JIU recommendations were on occasion rephrased in the paragraphs of resolutions and in reports of the Secretary-General without attribution. In its management letter on the review of the acceptance and implementation of JIU recommendations by the United Nations Secretariat (JIU/ML/2015/3), JIU suggested that the sub-focal points at the departmental level, who are familiar with the report subject, be requested to review relevant resolutions and report the results in the WBTS. The Department of Management of the United Nations Secretariat indicated it was their intention to do an inventory of JIU reports and related Assembly resolutions. The Inspector looks forward to receiving the inventory and is confident that the results of such a review will help to clear a number of outstanding recommendations.

In its annual reports, the Unit has repeatedly stated the implications of such inaction by the General Assembly on JIU reports/recommendations and called upon member States to exercise their oversight responsibilities. In its management letter, JIU suggested that the secretariats of the committees concerned be requested to propose a course of action on JIU recommendations, when assisting in preparing draft decisions/resolutions, to facilitate the decision-making process, as is done by the secretariats of other JIU participating organizations. Yet such calls remained unattended and the impact of the recommendations diminished without a clear direction from member States. In fact, **the note by the Secretary-General transmitting the JIU report to the Assembly could call attention to the recommendations requiring action by member States, suggesting a concrete course of action to facilitate the decision-making process. In addition, the Assembly might wish to revive its previous practice of commenting and endorsing recommendations when considering JIU reports** (see recommendation 3 below).

Reporting on the implementation of Joint Inspection Unit recommendations to legislative bodies

Of the 16 organizations considering JIU reports/recommendations, 10 (FAO, ICAO, ILO, UNDP, UNFPA, UNWTO, WFP, WIPO, WHO and WMO) included, in the reports of the executive heads to their respective legislative bodies, information on the implementation of JIU recommendations that had been accepted in prior years. UNESCO reported its implementation of the recommendations on its website.

The review identified good practices at five organizations: three of which reported on the implementation of all recommendations from the three years prior (ILO); and two of which reported on recommendations addressed to legislative bodies until they are fully implemented (WMO and WIPO). Nonetheless, in the opinion of the Inspector, the practice found at two

organizations (ICAO and WFP), which reported on all recommendations until they were fully implemented, is the best practice.

In response to the recommendations made in the management letters, WHO stated that it currently reports on the implementation of all recommendations for the past four years in a document made available to delegates at the back of the meeting room where the reports are discussed; UNICEF has added an annex to the executive head's report that contains all recommendations until their full implementation; UNOPS has initiated such reporting; and UN-Women has committed to doing so. **It is recommended that all organizations adhere to the best practice, in accordance with article 12 of the JIU statute and the resolutions of the General Assembly calling on executive heads to ensure expeditious implementation of approved/accepted recommendations and to provide an in-depth analysis of how recommendations are being implemented** (see recommendation 4 below).

The reporting by the Secretary-General of the United Nations on the implementation of JIU recommendations was discontinued in 2004 by the General Assembly in its resolution 59/267, at the request of the United Nations Secretariat. In a management letter addressed to the United Nations Secretariat (JIU/ML/2015/3), it was suggested that such reporting be resumed in connection with the reporting by the Secretary-General, pursuant to resolution 65/270. No action has been taken despite the Assembly repeatedly requesting the executive heads to report on how the recommendations of the Unit are being implemented. The aim would be to allow member States to better exercise their oversight responsibilities and provide strategic guidance.

Monitoring the implementation of Joint Inspection Unit recommendations

The need for independent review/verification of the reported implementation of accepted JIU recommendations remains a serious concern of the Unit, which lacks the resources to undertake such a time-consuming task for the several hundreds of recommendations issued in respect of each of the 28 participating organizations.

The occasional follow-up reviews/inspections carried out of the implementation of recommendations in previous management and administration reviews of single organizations, the ad hoc enquiries and the recurrent system-wide reviews of subjects of high interest to its stakeholders in the areas of human resources, travel and oversight have brought value and enhanced accountability.

Yet, given the scarce resources available, follow-up reviews remain ad hoc, and the Unit has no choice but to rely on the self-verification exercised by its participating organizations prior to their reporting the implementation in the WBTS, in line with the statutory responsibility of executive heads to ensure that recommendations approved by legislative bodies are implemented.

In this connection, a good verification practice by organizations would be a process whereby duties were segregated between the sub-focal point at the departmental level, who would collect evidence; the focal point at the organizational level, who would review and approve evidence prior to recording the recommendation's implementation in the WBTS and a management committee or audit/oversight committee that would collectively monitor actual implementation, although audit/oversight committees typically does not have a mandate to oversee the implementation of JIU recommendations. Member States also have a responsibility in playing a monitoring role; in this connection, **the Inspector looks forward to member States making greater and more effective use of the WBTS.**

Of the 15 organizations that did some kind of self-verification of the implementation of recommendations, good verification practices by focal points were reported at 5 organizations (IAEA, UNESCO, UNICEF, UNHCR and UNOPS).

Of the nine organizations that had existing audit/oversight committees and the six organizations where management committees were involved in some kind of monitoring of the implementation of JIU recommendations, three organizations (ITU, UNOPS and WMO) showed good monitoring practices.

All organizations should introduce appropriate verification and monitoring procedures to enhance accountability for the implementation of recommendations (see recommendation 5 below).

Lack of action on recommendations addressed to the United Nations System Chief Executives Board for Coordination

In accordance with article 5 of the JIU statute, inspections and evaluations should aim at achieving greater coordination between organizations. Accordingly, the Inspectors have been increasingly resorting to the coordinating power of the CEB machinery to formulate recommendations addressed to CEB for action.

Noting that the rate of acceptance of these recommendations is very low, particularly when addressed to the Secretary-General of the United Nations as Chair of CEB, or to CEB itself, and that the recommendations addressed to the executive heads of participating organizations, as CEB members, have a higher rate of acceptance, the management letter on the review of the acceptance and implementation of JIU recommendations: the United Nations System Chief Executives Board for Coordination (JIU/ML/2016/25) recommended that all JIU recommendations intended to enhance coordination and cooperation among participating organizations in the framework of CEB be addressed to the executive heads of United Nations organizations' members of CEB.

The reason for such a low rate of acceptance of the recommendations is that neither the Department of Management of the United Nations Secretariat, which is in principle responsible for following up and reporting in the WBTS the acceptance and implementation of the recommendations addressed to the Secretary-General, nor the CEB secretariat, take ownership of the recommendations, since they are of the view that they do not have the institutional mandate, resources or capacity to do it. In some instances, the recommendations might be implemented but not reported as such in the WBTS.

Recognizing that coordination and cooperation are contingent upon the willingness of the organizations to work together in pursuit of common goals, in order to overcome the current constraints, **the Inspector recommends that the executive heads of organizations, when considering JIU recommendations intended to enhance system-wide coordination and cooperation, should propose the inclusion of the consideration of these recommendations in the programmes of work of CEB and its applicable mechanisms, with a timeline for taking a decision, and that the Secretary-General, in his capacity as Chair of CEB, take effective action to task the CEB machinery accordingly, with effect from 2019** (see recommendation 6).

Recommendations

The present report formulates seven recommendations: two addressed for action to the General Assembly of the United Nations and other legislative bodies of organizations, and five to be acted upon by the executive heads. They are intended to enhance the effectiveness of the follow-up system, transparency and accountability, and cooperation and coordination in the implementation of JIU recommendations, and contribute to the dissemination of good/best practices.

Recommendations addressed to legislative bodies

Recommendation 3
The General Assembly of the United Nations may wish to request the Secretary-General to make proposals to enhance the decision-making process on JIU reports and recommendations, in consultation with the Unit, by the end of 2019, including the possibility of reverting to the practices that were applicable prior to the adoption of resolution 59/267.

Recommendation 4
The legislative bodies of organizations which have not yet done so should request annual follow-up reports on the implementation of prior years' accepted JIU recommendations until their full implementation, by the end of 2018.

Recommendations addressed to executive heads

Recommendation 1
The executive heads of organizations who have not yet done so should enhance the consideration of JIU reports/recommendations by their respective legislative bodies, in line with best/good practices identified, by the end of 2018.

Recommendation 2
The executive heads of organizations who have not yet done so are requested to propose to their legislative bodies a concrete course of action to be taken with respect to the recommendations of the Joint Inspection Unit addressed to these bodies, especially with regard to system-wide and several organization reports, by the end of 2018.

Recommendation 5
The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years' accepted JIU recommendations until their full implementation, by the end of 2018.

Recommendation 6
The executive heads of organizations, when considering JIU recommendations intended to enhance coordination and cooperation, should propose the inclusion of the consideration of these recommendations on the programme of work of CEB and its applicable mechanisms with a timeline for taking a decision, with effect from 2019.

Recommendation 7
The executive heads of organizations who have not yet done so should establish a direct reporting line from the JIU focal point to top management.

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ABBREVIATIONS

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OIOS	Office of Internal Oversight Services
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WBTS	Web-based tracking system
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. INTRODUCTION

1. In 2015, the Joint Inspection Unit (JIU) decided to include in its programme of work a review of the acceptance and implementation of JIU recommendations by its participating organizations, to be conducted over a two-year period. The review is part of the efforts by the Unit to enhance the follow-up to its reports and recommendations by the executive heads and legislative bodies of its participating organizations in response to the repeated calls by the General Assembly of the United Nations in this regard.

2. The present report presents the results of the review, which constitutes the first comprehensive assessment conducted by the Unit since the inception of its follow-up system. The review was possible thanks to the introduction of a web-based tracking system (WBTS) in 2012, which allows online access to data and statistical analysis with regard to the acceptance and implementation of the several hundreds of recommendations contained in over a hundred outputs produced by the Unit since 2006, and on the consideration of JIU reports by the legislative bodies of its participating organizations.

Background

3. JIU conducts single-organization, several organization and system-wide reviews and issues three types of outputs: reports, notes and management letters. The main difference among the three outputs is that reports have at least one recommendation addressed for action to the legislative body of the organization(s) reviewed, whereas notes and management letters only formulate recommendations for action by the executive head(s), as he/she may decide. Management letters normally address a specific issue, which may or may not be of a confidential nature, and are often produced in connection with a report or note. While the JIU statute provides for reports to be scheduled for consideration at the next session of the competent organ of the organizations, there are no statutory provisions requiring that notes and management letters be taken up by these bodies.

4. The General Assembly of the United Nations has noted repeatedly that the effectiveness of the JIU is a shared responsibility of the Unit, member States and the secretariats of its participating organizations.[1] The current review of the follow-up to JIU reports/recommendations is based on this principle of shared responsibility, and is an effort to give this principle a practical dimension.

5. In its resolution 54/16, the General Assembly endorsed the proposal of the Unit to establish a system for handling JIU reports and recommendations by its participating organizations. The proposal, entitled "Towards a more effective system of follow-up on reports of the Joint Inspection Unit", was attached as an annex to the Unit's annual report in 1997.[2] Subsequently, the Unit issued 15 notes and undertook negotiations on specific follow-up agreements with the secretariats of participating organizations, which were ratified by the respective governing bodies between 2000 and 2005 in 13 organizations.[3]

6. In 1998, the Unit started tracking actions taken by legislative bodies on its recommendations. That tracking system has evolved over the years into the WBTS, which brought significant improvements to the follow-up process since it not only provides online access to update data with regard to the acceptance and implementation of JIU recommendations and the consideration of the

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[1] See General Assembly resolutions 50/233, 54/16, 62/246, 63/272, 64/262, 65/270, 66/259, 68/266 and 69/275.
[2] A/52/34.
[3] In total, 14 follow-up agreements exist: with the Food and Agriculture Organization of the United Nations (FAO), the International Civil Aviation Organization (ICAO), the International Labour Organization (ILO), the United Nations, the United Nations Development Programme (UNDP), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF), the United Nations Industrial Development Fund (UNIDO), the Universal Postal Union (UPU), the World Food Programme (WFP), the World Health Organization (WHO), the World Intellectual Property Organization (WIPO) and the World Meteorological Organization (WMO).

Unit's reports/recommendations by participating organizations, but also includes a reporting facility with statistics and graphics, which is available for access by other users, including member States.

7. The General Assembly, in its resolutions 68/266, 69/275, 70/257 and 71/281, has been requesting the heads of participating organizations to make full use of the WBTS and to provide an in-depth analysis of how the recommendations of the Unit are being implemented. It also requests them to fully comply with the statutory procedures for considering JIU reports and, in particular, to submit their comments, including information on what they intend to do regarding the recommendations of the Unit, to distribute reports in time for their consideration by legislative organs and to provide information on the steps to be taken to implement those recommendations accepted by the legislative organs and the executive heads.

8. Recognizing that the value of any given report/recommendation depends on an effective follow-up, the Unit is fully committed to enhancing the follow-up process. This requires that reports be given serious consideration by the legislative organs of participating organizations and that there be prompt implementation of accepted recommendations, with full reporting on the measures and analysis of the resulting impact.[4] The present report identifies best practices, lessons learned and actions taken, and formulates recommendations to executive heads and legislative bodies, calling upon their shared responsibility for the overall effectiveness of the work of the Unit and the follow-up process in particular.

Objectives, scope and methodology

9. The scope of the review included all JIU participating organizations and the United Nations Chief Executives Board for Coordination (CEB) with regard to the issuance of management responses/joint comments on JIU system-wide and several organization reports and the follow-up of recommendations addressed to them.

10. The review was conducted in two phases. The objectives of the first phase were to review:

(a) The acceptance and implementation of recommendations by JIU participating organizations and CEB, based on the statistics provided by the WBTS, and their prompt action to clear recommendations outstanding for five years or more;

(b) The process of consideration of JIU reports by the legislative bodies of organizations in order to identify shortcomings and delays in the process.

11. The first part of the review was initiated in February 2015 and data was extracted from the WBTS as of this date. The period covered was 2006-2012. During this period, the Unit issued 85 reports, notes and management letters and formulated 816 recommendations. The majority of those were reports and recommendations of a system-wide nature. The years from 2013 onward were excluded from the analysis, since it takes some time for reports to be considered by legislative bodies and for recommendations to be implemented by management. Recommendations prior to 2006 were closed, and their acceptance and implementation were no longer tracked.

12. The period 2006-2009 was selected for the review of long-outstanding recommendations of five years or more, and included 43 reports and notes containing 472 recommendations. The period 2010-2012 was selected for the analysis of the handling and consideration of reports by legislative bodies in order to provide the most recent picture at the time of the review. Only 34 reports were considered, as notes and management letters do not require action by legislative bodies.

[4] See A/52/34, annex I, para. 1.

13. An initial questionnaire on the process of handling JIU reports, notes and management letters was sent out in early 2015 to JIU focal points at 28 participating organizations; 26 responded.[5] Interviews were held with selected organizations, upon request, to discuss the results of the review.[6]

14. The findings of the first phase of the review were presented in a series of management letters addressed for action to the executive head of each organization and the CEB secretariat. After an initial period in early 2015 to gather and analyse the data obtained from the WBTS and the documentation available on the websites of the organizations, a total of 28 management letters, as well as a letter by the Chair of JIU, were prepared, sent for comments and issued from July 2015 to December 2016. Comments provided by organizations on the draft management letters were given due consideration. Official responses from 21 organizations were received.[7]

15. By the end of the first phase of the review, in January 2017, as a result of the positive action taken by participating organizations on the suggestions and recommendations made in the management letters, the following results were achieved:

- The number of organizations using the WBTS increased from 23 to 26 organizations and the Universal Postal Union (UPU) committed to using it by the end of 2017. Only the United Nations Human Settlements Programme (UN-Habitat) remains unresponsive to the repeated calls by the General Assembly of the United Nations and JIU to make use of the WBTS.

- The number of legislative bodies considering JIU reports increased. The International Telecommunication Union (ITU) started considering JIU reports in September 2015, while the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Office for Project Services (UNOPS) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) initiated consideration by mid-2017. The Joint United Nations Programme on HIV/AIDS (UNAIDS) committed to do so by the end of 2017.

- The number of recommendations reported as outstanding for five years or more was reduced by 59.8 per cent, as the organizations updated the status of recommendations that had been marked as "not available" or "under consideration" and/or the implementation of which had been noted as "in progress", "not started" or "not available" in the WBTS.

- The reduction in the number of long-outstanding recommendations resulted in an increase of 5.2 per cent in the average rate of acceptance and 13.1 per cent in the average rate of implementation of JIU recommendations of all organizations.

- The trend of increasing delays in the process of issuing joint CEB comments on JIU system-wide and several organization reports, which had largely exceeded the statutory period of six months, was reversed. The average time to produce such comments was reduced from 12.7 months for reports issued in 2014 to 4.8 months for 8 of 10 reports issued by the Unit in 2016, for which comments were due by the time the present report was finalized. The process was streamlined with the cooperation of all parties involved, including the CEB secretariat, the participating organizations, the Department for General Assembly and Conference Management of the United Nations Secretariat and the JIU secretariat.

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[5] The United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat) did not respond.

[6] CEB, ILO, the World Tourism Organization (UNWTO), UPU and WIPO.

[7] No responses were received from CEB, FAO, the United Nations Conference on Trade and Development (UNCTAD), UNEP, UN-Habitat, the United Nations Office on Drugs and Crime (UNODC) or the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).

16. The Inspector would like to thank the managers and focal points of the organizations concerned for their responsiveness and contribution to these results.

17. Building on the findings and recommendations of the first part of the review, the second phase of the review was intended to draw lessons from and enhance the follow-up to JIU reports and recommendations and identify good follow-up practices at organizations. The second phase included the following review issues:

- A comparative analysis of the rates of acceptance and implementation of recommendations by category
- An analysis of the rates of acceptance and implementation by type of output (report/note, system-wide/single organization)
- An analysis of the rates of acceptance and implementation of recommendations by "largest"/"smallest" organizations
- An overall assessment of the rates of acceptance and implementation of recommendations by addressee (executive heads/legislative bodies)
- An analysis of the CEB comments on JIU recommendations
- A review of the intended impact of recommendations
- A review of the responsiveness of select organizations
- A review of the 10 reports and notes with the highest/lowest rate of acceptance and implementation
- An analysis of processes in place to monitor, review, report and record in the WBTS the recommendations implemented, by focal points, management committees and oversight committees
- A summary review of the process of consideration of JIU reports/recommendations and decision-making by legislative bodies
- A review of the focal point function
- A review of the use of the WBTS; and
- A comprehensive assessment of the development of the follow-up process at participating organizations.

18. For the second phase, the period covered was 2006-2012. Data was extracted from the WBTS as of January 2017, for comparative purposes with the data extracted on February 2015, and an analysis of the current practices of considering JIU reports was undertaken to update progress achieved after the issuance of the management letters. During this second phase of the review, two questionnaires were sent to the focal points in early 2017: a questionnaire on the verification and reporting of the implementation of accepted recommendations addressed to all 28 participating organizations, and a questionnaire on the consideration of JIU reports/recommendations by the legislative bodies of organizations, which was sent to 8 selected participating organizations that are part of the United Nations Secretariat and/or have the General Assembly of the United Nations as their main legislative body. Responses to the first questionnaire were received from 26 organizations, whereas 7 organizations replied to the second questionnaire.[8]

19. Interviews were held by videoconference or in person with senior managers, the JIU focal points, heads of oversight and the secretariats of the audit/oversight committees and legislative bodies of 13 participating organizations to follow-up on the implementation of the recommendations made in the management letters and the responses to the questionnaires.[9]

[8] UNAIDS and UNRWA did not respond.

[9] The International Atomic Energy Agency (IAEA), ILO, the United Nations, UNAIDS, UNDP, UNESCO, UNFPA, UNICEF, UNIDO, UNODC, UN-Women, UPU and WHO.

20. A maturity matrix was designed to depict the current status of development of the follow-up process in JIU participating organizations. Organizations were rated on their focal point function; their rates of acceptance and implementation of JIU recommendations; the processes in place to handle, consider, take decisions, monitor and report on the implementation of recommendations; their use of the web-based tracking system; and whether they had follow-up agreements with JIU. A consultant was engaged to conduct statistical analyses.

21. Ratings were applied on the basis of the defined criteria, and the results obtained were weighted and plotted in a chart. A separate chart was prepared to visualize the progress to be achieved by 2020 in the development of the follow-up process. Organizations were consulted during the preparation of the maturity matrix; 22 provided comments on the criteria used and the ratings assigned to them,[10] which will serve as a baseline for future assessments.

22. Comments on the draft report were sought from all JIU participating organizations and the CEB secretariat, and those received have been taken into account in its finalization.[11] In accordance with article 11.2 of the JIU statute, the present report has been finalized following consultation among the Inspectors so as to test conclusions and recommendations against the collective wisdom of the Unit.

23. To facilitate the handling of the report and recommendations, annex V contains a table indicating, by organization, whether the report is submitted for action or for information and the relevant recommendations, specifying whether they require action by the executive heads or by the legislative bodies.

24. The Inspector wishes to express his appreciation to all who assisted him in the preparation of the present report, particularly those who so willingly shared their knowledge and expertise.

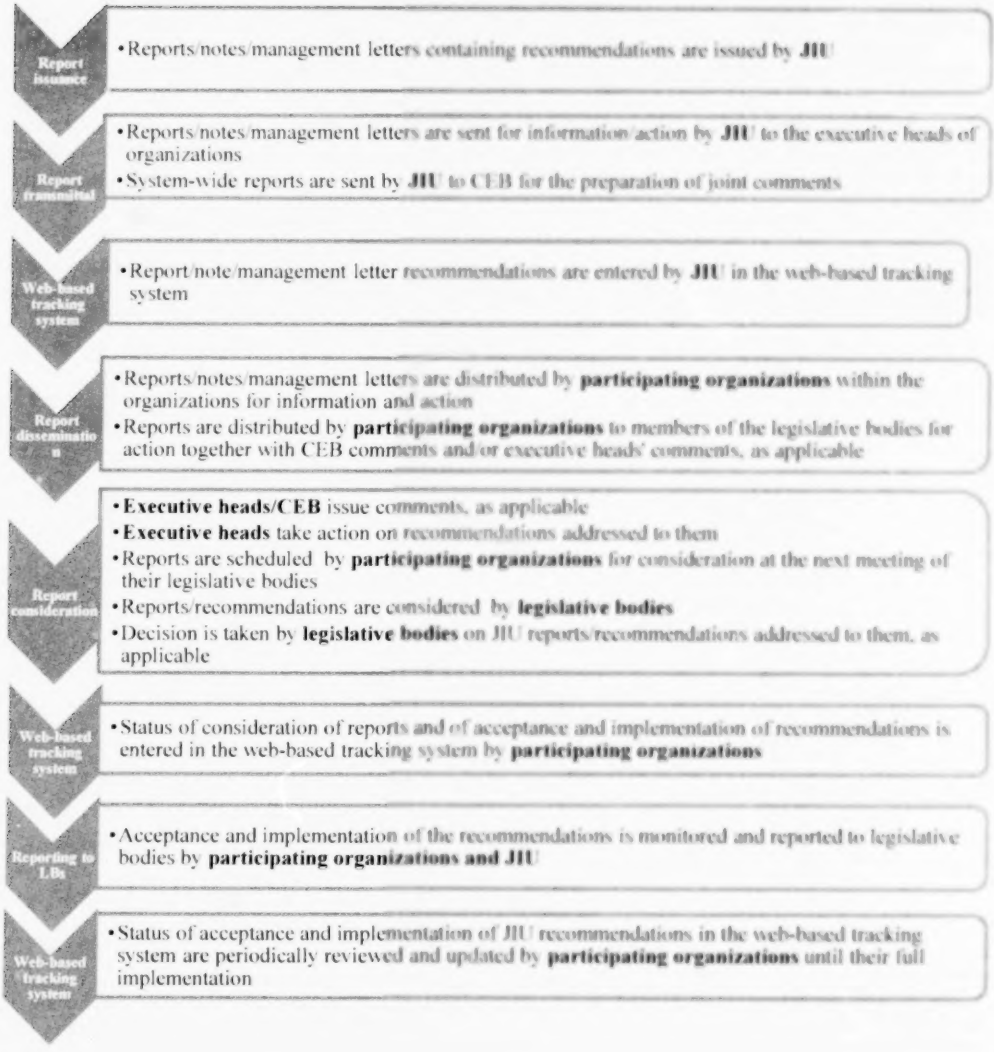
[10] The International Maritime Organization (IMO), UNEP, UNODC, UN-Habitat, UNAIDS and UPU did not provide comments.

[11] IMO, ITU, UNAIDS, UNDP, UNEP, UNFPA, UN-Habitat, the Office of the United Nations High Commissioner for Refugees (UNHCR), UNOPS, UPU and UNRWA did not provide comments.

II. FOLLOW-UP PROCESS

25. The follow-up process is based on the principle, established by the General Assembly of the United Nations in its resolution 50/233 and reiterated time and again, that the impact of the JIU on the cost-effectiveness of the activities within the United Nations system is a shared responsibility of the Unit, member States and the secretariats of its participating organizations. The chart below depicts the various steps of the follow-up process and the division of responsibilities among the various actors involved. Detailed explanations on relevant procedures and practices are provided under each heading, as appropriate.

Chart 1
Follow-up process


Report issuance
• Reports/notes/management letters containing recommendations are issued by **JIU**
Report transmittal
• Reports/notes/management letters are sent for information/action by **JIU** to the executive heads of organizations
• System-wide reports are sent by **JIU** to CEB for the preparation of joint comments
Web-based tracking system
• Report/note/management letter recommendations are entered by **JIU** in the web-based tracking system
Report dissemination
• Reports/notes/management letters are distributed by **participating organizations** within the organizations for information and action
• Reports are distributed by **participating organizations** to members of the legislative bodies for action together with CEB comments and/or executive heads' comments, as applicable
Report consideration
• **Executive heads/CEB** issue comments, as applicable
• **Executive heads** take action on recommendations addressed to them
• Reports are scheduled by **participating organizations** for consideration at the next meeting of their legislative bodies
• Reports/recommendations are considered by **legislative bodies**
• Decision is taken by **legislative bodies** on JIU reports/recommendations addressed to them, as applicable
Web-based tracking system
• Status of consideration of reports and of acceptance and implementation of recommendations is entered in the web-based tracking system by **participating organizations**
Reporting to LBs
• Acceptance and implementation of the recommendations is monitored and reported to legislative bodies by **participating organizations and JIU**
Web-based tracking system
• Status of acceptance and implementation of JIU recommendations in the web-based tracking system are periodically reviewed and updated by **participating organizations** until their full implementation

26. The follow-up process starts when a JIU report, note or management letter is issued and transmitted electronically for action in its original version to the organization(s) concerned and to CEB, as applicable. It ends when there is no report, note or management letter recommendation pending acceptance (or rejection) and implementation.

27. With the transmittal letter from the JIU Chair to the executive head of the organization concerned, the organization is requested to disseminate the report, note or management letter among those responsible for accepting and implementing the recommendations contained therein. In the case of system-wide or several-organization reports, a copy is also sent to the CEB secretariat in order to facilitate the preparation of joint comments from organizations within six months. In the case of a report, the executive head(s) concerned should take immediate action to distribute it, with or without his/her comments, to the member States of the respective organization(s). The report, together with the CEB comments and/or the executive head's comments, should be scheduled for consideration at the next meeting of the competent organ of the organization(s), which should in principle take action on the report and its recommendations. The executive head(s) should inform the Unit of all decisions taken by the competent organ(s) on the report and its recommendations.[17] The executive head(s) should also make sure that action is taken on the recommendations contained in any report, note or management letter addressed to him/her and report thereon to the Unit. To this end, he/she will designate the officials responsible within the organization.

28. JIU enters the report, note or management letter title and reference and its recommendations in the WBTS, indicating the date on which it was sent out, the organizations concerned, the addressee of the recommendations and their intended impact. Organizations are required to enter, review and periodically update the status of acceptance and implementation of each recommendation in the WBTS, as well as the document reference and date of the comments by the executive head on the report, the date at which the report is taken up and the decision taken, together with any relevant remarks.

29. To record the status of acceptance of recommendations, the WBTS offers five categories: accepted, not accepted, under consideration, not relevant and not available. For the status of implementation, four categories are provided: implemented, in progress, not started and not available. The system automatically calculates the rate of acceptance under each category, taking into account the number of organizations to which the recommendation was addressed. The rate of implementation under each category is calculated on the basis of accepted recommendations. When the status of acceptance and implementation is not reported, the recommendation shows as "not available". Organizations should periodically update the status of recommendations until their full implementation.

30. The value of a JIU report depends on an effective follow-up. Effective follow-up requires that: (a) the reports be given active and serious consideration by the legislative organs of the participating organizations, with the benefit of specific and timely comments on them by the secretariats; and (b) there is expeditious implementation of the approved recommendations contained in them, with full reporting on the implementation measures taken and analysis of the resulting impact.[18]

31. The present review determined that, among the issues affecting the follow-up process, the lack of or inadequate consideration and action on JIU reports recommendations by the legislative bodies of some organizations and CEB, and the need to enhance the verification, monitoring and reporting process on the implementation of JIU recommendations, required attention by the executive heads and legislatives bodies of its participating organizations. There were a number of other issues brought to the attention of the Inspector in the course of the present review concerning improvements in the formulation of recommendations and their relevance to specific organizations, and the outreach and impact of JIU reports, which the Unit is currently considering and acting upon.

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[17] See JIU statute (General Assembly resolution 31/192), article 11.4 (c) and (f).

[18] See A/52/34, annex I, para. 1.

A. Consideration of Joint Inspection Unit reports/recommendations by legislative bodies

32. Among the three types of outputs produced by the Unit, reports, notes and management letters, only reports are to be submitted to the consideration of the legislative bodies, in accordance with article 11.4 of the JIU statute.

33. From 2006 to 2012, the majority of the 85 outputs produced by the Unit were reports (80 per cent), a few were notes (16.5 per cent) and a very few were management letters (3.5 per cent). As of January 2017, these reports, containing at least one recommendation addressed to the legislatives bodies, had a lower acceptance rate (69 per cent) than notes (76.8 per cent) or management letters (83.3 per cent). The rate of acceptance of recommendations addressed to the legislative bodies was lower than the rate of acceptance of recommendations addressed to the executive heads in 18 organizations.

34. Reports are issued in the original version and translated and printed in all official languages, as they are to be considered by legislative bodies. The added value of the reports is that they allow member States to exercise their oversight function and provide strategic guidance by bringing significant findings and recommendations not under the purview of the executive heads of organizations directly to the General Assembly of the United Nations and other relevant legislative bodies for greater transparency and accountability.

35. Most of the reports (65 per cent) and recommendations (61 per cent) issued during the period reviewed were of a system-wide and/or several-organization nature, and their rate of acceptance was lower (68.8 per cent) than the rate of acceptance of single-organization reports (83.3 per cent), as of May 2017.

36. The present review found that system-wide and several organization reports had a lower acceptance rate than single-organization reports, because they were either not considered or not effectively considered, acted upon and followed up on by the legislative bodies of organizations.

Organizations not considering Joint Inspection Unit reports

37. When the review was carried out, 12 organizations did not schedule any system-wide JIU reports for consideration by their legislative/governing bodies; however, 4 organizations tabled the respective reports on the reviews of management and administration issued by the Unit during the period reviewed.

38. Among these 12 organizations, the secretariats of UNOPS and UN-Women started considering JIU reports in June 2017, and UNESCO began doing so in July 2017, whereas UNAIDS committed to do so in the course of 2017.

39. The secretariats of the following eight organizations do not take action to schedule any JIU system-wide reports for consideration and action by their legislative bodies:

- International Atomic Energy Agency (IAEA): on the basis of the Board of Governors' decision of 1978 to accept the JIU statute on the condition that the Unit would not become a subsidiary organ of the Agency.[14] Even the reports included in the Unit's programme of work at the request of the Agency and the report on the review of management and administration of the organization were not considered.[15] In the past, the JIU made several attempts to enter into a follow-up agreement with the organization, to no avail. More recently, in the management letter entitled "Review of the acceptance and implementation of JIU recommendations by the International Atomic Energy Agency (IAEA)" (JIU/ML/2016/2), the Inspector suggested that

[14] Decision 100 of the Board of Governors at its 523rd meeting on 14 September 1978, GOV/DEC/100(XXI).
[15] "Review of management and administration in the International Atomic Energy Agency (IAEA)" (JIU/REP/2012/13).

at least the recommendations that could have a positive impact on the efficiency of the organization should be brought to the attention of legislative bodies. The management response recalled the above-mentioned decision. During his mission to Vienna in February 2017, the Inspector met with senior members of the IAEA secretariat to explore the willingness to reconsider such a position, but without success. Taking into account that almost 40 years have passed since this decision by the Board of Governors, during which the role of oversight bodies such as the JIU in assisting member States to better exercise their oversight and strategic guidance roles has been considerably strengthened, **the Inspector is of the view that IAEA should no longer remain an exception to the practice of United Nations system organizations considering JIU reports/recommendations requiring legislative action. In this regard, it is suggested that the IAEA secretariat bring to the attention of its Board of Governors the JIU suggestion to reconsider its previous position and align itself to this practice**.

- The International Trade Centre (ITC),[16] the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), UN-Habitat, the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Office on Drugs and Crime (UNODC) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA): on the basis of the fact that the General Assembly of the United Nations is their main legislative body. However, these organizations have their own governing bodies, which may discuss oversight issues. A review of the agenda of these bodies disclosed that at least ITC and UNHCR already consider other oversight reports (audit, inspection and evaluation reports). In fact, the governing bodies of UNCTAD, UNHCR and UNODC have discussed the respective JIU reports on the reviews of management and administration of these organizations.[17] Furthermore, at UNODC, the standing open-ended intergovernmental working group on improving the governance and financial situation of the Office has requested that relevant JIU reports and the summary of relevant reports from the Office of Internal Oversight Services (OIOS) be submitted to the Commissions of UNODC.[18] During the interview held in March 2017, secretariat officials stated that such reporting would instead be performed ad hoc, upon request by member States.

40. The Unit is of the view that its reports should be considered by the organ that is competent to act on the recommendations. In some cases, this would be the General Assembly of the United Nations, while on programmatic matters it might typically be the body overseeing the specific entity.

Organizations considering Joint Inspection Unit reports

41. At the time the review was carried out, 16 of the 28 participating organizations considered JIU reports. Yet, system-wide reports were not always effectively considered and their intended impact was not achieved for the following reasons:

- They were mostly introduced by Inspectors only to the General Assembly of the United Nations and rarely to the legislative bodies of other participating organizations.
- They were hardly presented in informal settings or events to select audiences, such as groups of member States, CEB networks, oversight and other specialized groups at participating organizations.
- When considered, the full text of the report was rarely available. Most likely the report consisted of a document naming all the JIU reports issued during the preceding period and containing annexes listing the status of the recommendations addressed to legislative

[16] For ITC, the General Assembly and the General Council of the World Trade Organization.
[17] See JIU/REP/2012/2, "Review of management and administration in the United Nations Office on Drugs and Crime" (JIU/REP/2010/10) and JIU/REP/2004/10.
[18] See E/CN.15/2009/21, para. 21.

bodies and a reference to the JIU website; at best, a link was provided to the reports in question.

- They were not always considered in a timely manner.
- In many cases, not enough time was allocated to discuss the report/recommendations by legislative bodies.
- No decision was proposed by the secretariats and/or taken on the JIU reports/recommendations by the General Assembly and/or other legislative bodies.

42. The Unit is presently considering actions to enhance the consideration and outreach of its system-wide reports, within the limited resources available.

43. **As for the secretariats of the participating organizations, they should enhance their current modalities of considering reports, invite Inspectors to introduce specific reports of interest to the organization and allocate sufficient time to discuss recommendations, proposing a concrete course of action, as applicable.**

Modalities of consideration

44. There are a variety of modalities for considering JIU reports at JIU participating organizations, which result from:

- The existence of follow-up agreements with 14 participating organizations: the Food and Agriculture Organization of the United Nations (FAO), the International Civil Aviation Organization (ICAO), the International Labour Organization (ILO), the United Nations, the United Nations Development Programme (UNDP), UNESCO, the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF), the United Nations Industrial Development Organization (UNIDO), UPU, the World Food Programme (WFP), the World Health Organization (WHO), the World Intellectual Property Organization (WIPO) and the World Meteorological Organization (WMO),[19] based on the model endorsed by the General Assembly of the United Nations in its resolution 54/16.
- The processes in place to consider JIU reports' recommendations without a follow-up agreement at three organizations: ITU,[20] the International Maritime Organization (IMO) and the World Tourism Organization (UNWTO).

45. Among the 16 organizations considering JIU reports,[21] only the United Nations and FAO[22] tabled the full text of the JIU reports. This is considered a best practice.

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[19] FAO Council decision CL 123/8, paras. 9-11, endorsed JM 02.1/4 in 2002; ICAO Council decision C-DEC 167/9 of 26 November 2002, para. 7, endorsed C-WP/11591 in 2002; ILO Governing Body GB.227/205 record of decisions, decision 25, eighth sitting, GB.277/10/1 endorsed GB.277/PFA/7/2; UNDP/UNFPA Executive Board decision 2002/8; UNESCO Executive Board decision 165EX/49 of 11 October 2002, p. 3, item 9.6, endorsed 165 EX/40; UNICEF Executive Board decision 2001/4; UNIDO Industrial Development Board decision IDB.24/Dec.11 of 22 June 2001 endorsed IDB.24/18; UPU Council of Administration decision CA 2001-Doc 6b and annex 1 (as seen in Council summary records from 2001); WFP Executive Board decision 2002/EB.2/17 endorsed WFP/EB.2/2002/8-A and Corr.1/Rev.1; WHO Executive Board summary records: second meeting, pp. 47-48, notes the endorsement of EB106/6 at its 106th session in May 2000; WIPO General Assembly decision WO/GA/30/8 of 1 October 2003 noted WO/GA/30/4 of 15 August 2003; WMO Executive Council resolution 11 (EC-LIV) endorsed EC-LIV/Doc. 15.1/1 (1) in 2002.

[20] ITU initiated its consideration of JIU reports in September 2015.

[21] All of the organizations mentioned in paragraph 44 except UNESCO. Although the Executive Board of UNESCO approved the pilot scheme laid out in 165 EX/40 in 2002, and approved its continuation in 2004, UNESCO stopped considering JIU reports in 2008.

[22] At FAO, reports are tabled for information only.

46. Of the 16 organizations considering JIU reports, 12 of them had a specific agenda item dedicated to submit a report of the executive head listing the JIU reports issued during the preceding year, often with a reference to the JIU website where they could be found.[23] Such a practice has an impact on the visibility of JIU reports and the ability of member States to exercise their oversight responsibilities and make fully informed decisions. The practice applied to system-wide reports, since management and administration reviews of single organizations are normally distributed in full copy.

47. Acknowledging the drastic changes introduced by the use of modern information technologies in the way information is disseminated and managed in electronic form, and the cost-savings measures introduced by member States in the documentation of legislative bodies, the Inspector suggested in the management letters that hyperlinks be used to facilitate access to the JIU reports listed for consideration, in the spirit of article 11.4 (c) of the JIU statute, which calls for reports to be transmitted to the competent body of the organizations. By the time the present report was being finalized, 11 organizations[24] had already implemented this suggestion. **The Inspector calls upon the executive heads of organizations who have not yet done so to ensure that hyperlinks are provided to facilitate access to JIU reports.**

48. The reports' recommendations are frequently presented in annexes that indicate the status of their acceptance and implementation, and sometimes include comments. Typically, recommendations addressed for action to the legislative bodies are included at 16 organizations[25] and recommendations addressed to the executive heads at 12 organizations.[26]

49. As for the CEB comments, which, pursuant to article 11.4 (e) of the JIU statute, are to be submitted together with system-wide and several organization reports, when the present review was initiated, most of the participating organizations did not make use of them. The exceptions were FAO and the United Nations Secretariat, which transmitted the full text of the CEB comments to member States (best practice), and a few other organizations that either included a summary of the comments (ICAO and ILO) or made a general reference to them (UNICEF and WFP) in the respective reports of their executive heads to these bodies.

50. In the respective management letters, the Inspector suggested that hyperlinks to the CEB comments be provided together with the links to the related JIU reports at the time of their consideration. Eight organizations have implemented this suggestion.[27] **The Inspector recommends that the organizations that have not yet done so provide hyperlinks to the CEB comments to facilitate the decision-making process by legislative bodies**.

51. Annex I shows in detail the different modalities of consideration by organization. Box 1 describes, in the Inspector's opinion, an alternative good practice.

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[23] IMO, ILO, ITU, UNDP, UNFPA, UNICEF, UNIDO, UNWTO, UPU, WFP, WHO and WMO.

[24] ICAO, ITU, the United Nations Secretariat, UNDP, UNFPA, UNICEF, UNIDO, UNOPS, UN-Women, WFP and WIPO.

[25] FAO, ICAO, ILO, IMO, ITU, UNDP, UNESCO, UNFPA, UNICEF, UNIDO, UNOPS, UNWTO, UPU, WFP, WIPO and WMO.

[26] FAO, ICAO, ILO, IMO, ITU, UNDP, UNFPA, UNICEF, UNIDO, UNWTO, UPU and WFP.

[27] ICAO, the United Nations, UNICEF, UNIDO, UNFPA, UN-Women, WFP and WIPO.

Box 1

Good practice for considering Joint Inspection Unit reports

- ✓ A standing annual agenda item of the legislative body dedicated to JIU
- ✓ A report of the executive head to the legislative body listing all relevant JIU reports and notes issued during the preceding year with reference to the JIU website and hyperlinks to the reports/notes and related CEB comments, including:
  - A summary of the JIU reports/notes and recommendations, and a summary of the relevant CEB comments
  - An annex with a table that shows all recommendations (addressed to the executive head and the legislative body), and indicates the status of their acceptance and implementation, with comments as applicable, and the responsible official/unit, for greater transparency and accountability
  - An annex that contains information on the status of implementation of previous years' recommendations until their full implementation

52. At the time of the review, no organization was found to be fully aligned to this good practice, and very few had similar practices in place. In the management letters, the Inspector made concrete suggestions to each organization in order to enhance their consideration of JIU reports/recommendations. By the time the present report was being finalized, the suggestions were still a work in progress. Only UNICEF has taken action to adhere to them. The reason stated by some organizations for not adhering to the suggestions is the page limitation imposed in parliamentary reports. While this is generally true, a quick check of other reports tabled in the agenda of the legislative bodies of organizations showed that there were at times more lengthy reports. An innovative approach adopted by ILO to resolve this issue is to create hyperlinks to tables reporting on the status of recommendations, which are uploaded to the organization's website. The Inspector recommends that organizations at least adhere to the good practice described above to enhance their consideration of JIU reports/recommendations.

Recommendation 1

The executive heads of organizations who have not yet done so should enhance the consideration of JIU reports/recommendations by their respective legislative bodies, in line with best/good practices identified, by the end of 2018.

Timely consideration of reports

53. A recurrent issue discussed in the management letters is the need to schedule, in a timely manner, the consideration of JIU reports at the next meeting of the competent organ of the organization(s) concerned. The report and comments of the executive head should be transmitted not later than three months after receipt when the report concerns only one organization, or six months after receipt when the report concerns more than one organization, as called for by article 11.4 (d) and (e) of the JIU statute.

54. The review found that at several organizations among the 16 considering JIU reports, a number of reports/recommendations were considered a year or more after their issuance, which negatively affected their impact. In the case of the General Assembly of the United Nations, the delay could be even longer, up to four years.[28]

[28] See "Review of the acceptance and implementation of JIU recommendations by the United Nations Secretariat" (JIU/ML/2015/3).

55. The reason provided for the late consideration of reports by most of the organizations is the need to set a deadline for comments on the reports recommendations that is two to three months in advance of the scheduled date of the meetings of the legislative bodies at which the reports will be considered. When a JIU report is received after the closing date, it has to wait until the following year.

56. In some instances, the delays resulted from the fact that reports were not actually considered at the next meeting of the legislative body but at a specific session where there was a standing agenda or thematic agenda item dedicated to JIU.

57. **While recognizing the different governance arrangements of organizations, the Inspector is of the opinion that improvement in this area is required, and in this regard, requests that the executive heads take the necessary steps to have JIU reports considered at the next legislative body session, where possible,** as called for by article 11.4 (e) of the JIU statute, to enhance their impact.

58. In its turn, the Unit has made efforts in recent years to better time the submission of JIU reports for their consideration by the relevant committees of the General Assembly. Such timing is, however, difficult to achieve system-wide for other legislatives bodies.

B. Lack of decision on Joint Inspection Unit reports and recommendations

59. Article 11.4 (f) of the JIU statute requires that executive heads of organizations inform the Unit of all decisions taken by the competent organs of their organizations on its reports. This is a necessary requirement in order for reports to have an impact, as article 5.5 of the statute stipulates that the Inspectors may make recommendations, but have no power to enforce a decision.

60. The review disclosed that UNWTO Executive Council was the only body to actually take a decision to accept or reject each JIU report recommendation. The majority of the legislative bodies of participating organizations considering system-wide reports "took note" of the comments made by their respective executive heads in reports to these bodies, which listed the JIU reports recommendations. To this end, the executive heads' reports normally include a draft decision to "take note of" the reports--wording which is subsequently adopted and or reproduced in the minutes of the session. This was the case in 9 of 16 organizations considering JIU reports: ILO, IMO, ITU, UNDP, UNFPA, UPU, WFP, WIPO and WMO. At WFP, the comments in the executive head's report concerning recommendations addressed to the legislative body for action are provided by a working group of Board members and endorsed by the Executive Board Bureau (see annex I).

61. Secretariat officials from most organizations, when interviewed, expressed the view that the term "takes note", typically used by their legislative bodies when considering JIU reports, means that the report of the executive head was considered, and this is understood by them as an implicit endorsement.

62. The "taking note" by legislative bodies constitutes the basis for recording the status of acceptance and implementation of recommendations in the WBTS. For the Inspector, this is a valid alternative solution, as long as it triggers subsequent action by the respective secretariats with regard to the JIU recommendations, although in legal terms it could not be accurately considered as an acceptance or endorsement.

63. In the Inspector's view, to render the decision-making process more effective, the executive heads' reports submitting the JIU reports recommendations for consideration by the competent legislative bodies should accomplish the objectives set out in box 2.

Box 2
Good practice for taking action on Joint Inspection Unit reports

- ✓ Include a draft decision for action by the legislative body to endorse the report and the comments thereon on the recommendations and their status
- ✓ Be adopted by a specific decision endorsing the report and status of recommendations, which is recorded in the minutes of the session
- ✓ Be introduced with time allocated for discussion

64. Among the 16 organizations considering JIU reports but not taking any decision on the report/recommendations at the time of the review, the following occurred:

- ICAO circulated a working paper on each report for information, and if no request to table the relevant report was formulated within a set time frame, the working paper was considered as taken note of. When a report was tabled for consideration by a committee (very rarely), the outcome of the discussions was reported to the Council by means of an oral report of the committee in question. In his management letter addressed to ICAO on its acceptance and implementation of JIU recommendations (JIU/ML/2016/24), the Inspector requested that ICAO management be more specific and invite the Council or the Committees, as applicable, to take a decision. The official response to the management letter did not address this issue.

- FAO also circulated JIU reports for information only and no decision was taken on them. In his management letter addressed to FAO (JIU/ML/2016/22), the Inspector invited FAO management to be more specific and to clearly indicate every time a recommendation was accepted or rejected, and further requested the Committees or the Council to take a decision based on a proposed course of action. FAO management did not address the request.

- At WHO, the executive head's report to the legislative body on JIU reports/recommendations invited the Committee to take note of the JIU report, but did not propose any course of action on the recommendations. The Inspector recommended in his management letter addressed to WHO (JIU/ML/2016/18) that the executive head's report clearly spell out in the text of the decision to be taken by the Committee whether or not to endorse the recommendations requiring action by the WHO legislative body. Currently, the report invites the Committee to consider the recommendations, but the Committee only takes action on select recommendations and notes the report of the secretariat. In its comments on the draft report, WHO indicated that, in accordance with existing governance practices, the secretariat is not authorized to propose a course of action to legislative bodies. It is therefore unclear on which basis the status of the recommendations not acted upon is reported as accepted/implemented in the WBTS;

- At UNIDO, the executive head's report to the legislative body on JIU reports/recommendations contained a draft decision inviting the body to take note of the JIU report, but since the report of the executive head did not propose any course of action on the JIU recommendations, no decision could be considered taken on the recommendations. The Inspector recommended in his management letter addressed to UNIDO (JIU/ML/2016/15) that the executive head's report indicate clearly the status of each JIU report/recommendation. The report of the Director General on the activities of JIU to the 45th session of the Industrial Development Board held in June 2017 (IDB.45/14 and Add.1 and 2), reintroduced an annex with the recommendations and comments on their status. Accordingly, the Board took note of the document and its annex, although no formal decision was adopted.

- The UNICEF executive head's report to its legislative body on the JIU report/recommendations did not include a draft decision for action by the Board to accept the comments on the reports/recommendations, and no decision was formally taken. The comments

provided on each recommendation in an annex to the report constituted the basis for recording the status of acceptance of the recommendations in the WBTS. However, these comments did not always clearly indicate the status of the recommendations. In his management letter addressed to UNICEF (JIU/ML/2016/8), the Inspector invited UNICEF management to be more specific and indicate every time whether a recommendation was accepted or rejected, and to request the Executive Board to take a decision on the proposed course of action. The Inspector notes with appreciation that this recommendation was implemented in June 2017; currently, the status of each recommendation is indicated and the Board takes note of the report, although no draft decision is proposed in the text of the report, since decisions are formulated by member States.

65. UNESCO considered and took decisions on JIU reports/recommendations until 2008 and then discontinued this practice, despite the fact that it is required by the follow-up agreement approved by the Executive Board. The Inspector recommended in his management letter addressed to UNESCO (JIU/ML/2016/13) that, once the consideration of JIU reports by the UNESCO legislative bodies was reinstated, UNESCO should propose draft decisions for action by the Special Committee. UNESCO reintroduced this practice in July 2017; a draft decision was included that took note of the annex containing the comments on recommendations addressed to the legislative body.

66. WIPO has also taken action to enhance the existing decision-making process on JIU recommendations, as its Program and Budget Committee currently endorses the reported status of acceptance and implementation of recommendations addressed to it for action.

67. The Inspector invites the executive heads of all organizations to adhere to the above-mentioned good decision-making practices. In particular, the organizations which currently take no action at all on JIU reports/recommendations are requested to institute pertinent procedures. The following recommendation is intended to enhance transparency and accountability in the implementation of JIU recommendations.

Recommendation 2

The executive heads of organizations who have not yet done so are requested to propose to their legislative bodies a concrete course of action to be taken with respect to the recommendations of the Joint Inspection Unit addressed to these bodies, especially with regard to system-wide and several organization reports, by the end of 2018.

Lack of decision by the General Assembly of the United Nations

68. In the past, the General Assembly of the United Nations adopted resolutions whereby it commented on and/or explicitly endorsed the recommendations contained in JIU reports.[29] This practice was replaced by the Assembly taking no action at all, or by taking note of, considering or welcoming the JIU reports in its resolutions without explicitly approving the recommendations to be implemented as expeditiously as possible, as called for by article 12 of the JIU statute.

69. Unlike the reports of OIOS, which, when taken note of by the General Assembly, are considered as endorsed, in the case of JIU reports, the term "takes note of" means that the Assembly neither endorses nor rejects the reports, according to the United Nations Secretariat's response to the Inspector's management letter (JIU/ML/2015/3). During the interviews held in March 2017, it was further explained that the pertinent Assembly resolution would have to explicitly request the Secretary-General of the United Nations to implement the recommendations. When no action is taken on a report and its

[29] See resolutions 54/255, 55/257, 56/234, 56/279, 58/263, 58/277 and 58/283.

recommendations, or when the Assembly only "takes note of" it, the recommendations are recorded in the WBTS as "not relevant", "not available" or "under consideration". The rate of acceptance and implementation is affected and the impact of the recommendations diminished without a clear direction from member States.

70. At other participating organizations, however, the secretariats propose a concrete course of action to the legislative bodies on the recommendations addressed to these bodies. In the Inspector's view, this is a good practice that could be adopted by the United Nations Secretariat to facilitate the decision making process by member States. **The note by the Secretary-General transmitting the JIU report to the General Assembly could call attention to the recommendations requiring its action, suggesting a concrete course of action to accept or reject the relevant recommendations.**

71. Further noting that JIU recommendations are on occasion rephrased in the paragraphs of resolutions and in the Secretary-General's reports without attribution, the Inspector suggested that the departmental focal points, who are familiar with the subject and responsible for updating the status of recommendations in the WBTS, should be requested to identify any relevant action and record it in the system. In this regard, it was recalled that the General Assembly, in its resolution 68/266, "requests the heads of participating organizations to make full use of the web-based system of the Unit and to provide an in-depth analysis of how the recommendations of the Unit are being implemented". That request has been reiterated in subsequent applicable resolutions. During the interviews with United Nations Secretariat officials, it was mentioned that, in 2010, the Department of Management undertook an inventory of all JIU reports and related Assembly resolutions, and it was their intention to revive this exercise. **The Inspector looks forward to receiving the outcome of this new exercise and is confident that it will contribute to reducing the number of outstanding recommendations.**

72. Although the General Assembly has emphasized the need for legislative bodies to give full consideration to JIU reports and for executive heads to comply with relevant statutory procedures,[30] the adoption of resolution 59/267, which discontinued the reporting of the Secretary-General on the implementation of JIU recommendations in 2004, indeed led to no action being taken on the Unit's recommendations.

73. The Unit has expressed its concern about the decision to replace the consideration of JIU reports under a specific agenda item with consideration under the relevant thematic agenda item, which in practice has resulted in the substance of the Unit's report being overshadowed by the deliberation of the specific proposals in the report of the Secretary-General and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions at the expense of recommendations made by the Unit, which then end up being taken note of by the General Assembly.[31] In this connection, the Unit's annual report for 2016 suggests that the Assembly request the Secretary-General to examine developments concerning the consideration and action on JIU recommendations and to make proposals, in consultation with the Unit.[32]

74. In the course of interviews held in March 2017 with representatives of member States, the need for a reconsideration of this issue was reiterated. The following recommendation is intended to enhance effectiveness, transparency and accountability in the implementation of JIU recommendations.

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[30] See resolutions 45/237, 48/221, 67/256, 68/266, 69/275, 70/257 and 71/281.

[31] See A/71/34, para. 69.

[32] Ibid., para. 71.

Recommendation 3

The General Assembly of the United Nations may wish to request the Secretary-General to make proposals to enhance the decision-making process on JIU reports and recommendations, in consultation with the Unit, by the end of 2019, including the possibility of reverting to the practices that were applicable prior to the adoption of resolution 59/267.

C. Reporting on the implementation of Joint Inspection Unit recommendations

75. In line with article 12 of the JIU statute and the provisions of relevant resolutions of the General Assembly of the United Nations, executive heads are to ensure the expeditious implementation of approved/accepted recommendations, to make full use of the WBTS and to provide an in-depth analysis of how recommendations are being implemented. Such implementation may be subject to verification by the competent organs of the organization. An effective follow-up requires that there be full reporting on the implementation measures taken and an analysis of the resulting impact.[33]

Reporting to legislative bodies

76. In practice, at the time the review was carried out, 10 of 16 organizations considering JIU reports[34] did some reporting to the legislative bodies on the implementation of accepted JIU recommendations contained in prior years' reports that had already been considered and acted upon by the legislative bodies, as required by pertinent provisions of follow-up agreements. The Inspector recommended in the respective management letters that organizations introduce such reporting. Subsequently, UNICEF implemented such reporting in an annex to its executive head's report to the Executive Board, and WHO makes available printed copies of a table reporting on the status of recommendations of the four previous years in the meeting room. UNOPS initiated reporting in 2017, and UN-Women has committed to do so (see annex II).

77. The General Assembly of the United Nations has repeatedly requested executive heads to report on how the recommendations of the Unit are being implemented. However, the reporting of the Secretary-General of the United Nations on the implementation of JIU recommendations was discontinued in 2004 by resolution 59/267, at the request of the United Nations Secretariat. In a management letter addressed to the United Nations Secretariat (JIU/ML/2015/3), it was suggested that such reporting be resumed in connection with the reporting of the Secretary-General, pursuant to resolution 65/270. No action has been taken. The aim would be to allow member States to better exercise their oversight responsibilities.

78. Among the organizations reporting on the implementation of JIU recommendations, good practices identified are set out in box 3.

[33] See resolutions 67/256, 68/266, 69/275, 70/257 and 71/281; see also A/52/34, annex I, para.1.

[34] FAO, ICAO, ILO, UNDP, UNFPA, UNWTO, WFP, WIPO, WHO and WMO. UNESCO reported on the OIOS website.

Box 3

Good reporting practices of legislative bodies on the implementation of Joint Inspection Unit recommendations by participating organizations

- ✓ ICAO, UNICEF and WFP report on all recommendations addressed to the executive heads and legislative bodies until their full implementation; this is a best practice
- ✓ ILO reports on all recommendations of the three prior years
- ✓ WIPO and WMO report on all recommendations addressed to the legislative bodies until their full implementation

79. The Inspector is of the opinion that all organizations should adhere to the best practice of reporting on the implementation of all JIU recommendations to the legislative bodies until their full implementation. The following recommendation is intended to enhance transparency and accountability.

Recommendation 4

The legislative bodies of organizations which have not yet done so should request annual follow-up reports on the implementation of prior years' accepted JIU recommendations until their full implementation, by the end of 2018.

Reporting in the web-based tracking system

80. The present review found that the WBTS was widely used by the organizations (except UN-Habitat) to report on the status of acceptance and implementation of recommendations, and less extensively used to report on the consideration of reports by legislative bodies, provide remarks on why the recommendations were not accepted and document with evidence the implementation of recommendations and the impact achieved. **The Inspector requests the executive heads of organizations who have not yet done so to make full use of the WBTS, as requested by the General Assembly of the United Nations.**

D. Verification of the implementation of Joint Inspection Unit recommendations

81. The need for the independent review/verification of the reported implementation of JIU recommendations has been a concern of the Unit for many years, particularly since the inception of the WBTS.

82. However, the JIU secretariat lacks the necessary resources to undertake such a time-consuming task for each of the 28 organizations concerned and the several hundreds of recommendations issued. Occasionally, the Unit has undertaken follow-up reviews/inspections of the implementation of recommendations contained in its management and administration reviews of individual organizations and departments (e.g., UNWTO[35] and the Office of the United Nations High Commissioner for Human

[35] "Follow-up inspection to the 2009 review of management and administration in the World Tourism Organization" (JIU/REP/2014/5).

Rights[36]); or follow-up on specific recommendations of system-wide reports.[37] Inspectors may also follow-up on the implementation of previous recommendations of system-wide reports in the course of recurrent system-wide reviews of subjects of high interest to its stakeholders in the areas of human resources, travel, oversight, etc.

83. Such follow-up reviews/inspections of previous management and administration review recommendations and recurrent system-wide reports bring value and enhance accountability. **Ad-hoc follow-ups, on-the-spot enquiries and remote verifications of compliance with selected recommendations could also be conducted, subject to availability of resources, and their results be fed back into the quality assurance process.**

Verification by organizations

84. In accordance with article 12 of the JIU statute, executive heads are accountable for the implementation of approved recommendations.

85. The responses to the 2017 JIU questionnaire indicated that 15 organizations exercised some kind of verification of the actual implementation of recommendations.[38] Good practices identified are set out in box 4.

[36] "Follow-up to the management review of the Office of the United Nations High Commissioner for Human Rights" (JIU/REP/2006/3), "Funding and staffing of the Office of the United Nations High Commissioner for Human Rights" (JIU/REP/2007/8), "Second follow-up to the management review of the Office of the United Nations High Commissioner for Human Rights" (JIU/REP/2009/2) and "Review of management and administration of the Office of the United Nations High Commissioner for Human Rights" (JIU/REP/2014/7).
[37] "Follow-up to 'Review of enterprise resource planning (ERP) systems in United Nations organizations' (JIU/REP/2012/8)" (JIU/ML/2017/1).
[38] IAEA, ICAO, ILO, IMO, ITU, UNDP, UNESCO, UNICEF, UNFPA, UNHCR, UNOPS, WFP, WHO, WIPO and UNWTO.

Box 4

Good verification practices of the implementation of Joint Inspection Unit recommendations by focal points at participating organizations

- ✓ **IAEA**: Sub-focal points for each JIU report are requested to provide supporting information and a rationale for the status of implementation of each recommendation. The narrative is uploaded into the WBTS for transparency and disclosure purposes. The focal point quality assurance role consists of confirming the consistency and relevance of the information provided with the status of implementation. The sub-focal points are directly responsible for the accuracy of their responses.
- ✓ **UNESCO**: A two-step process is in place for WBTS reporting: (i) the sub-focal point, using the recommendation owners' responses on implementation progress, drafts a proposed text; and (ii) a more senior person (Auditor or Chief of Section) reviews the proposed text and supporting references before authorizing information for uploading to the WBTS. The sub-focal point requests recommendation owners to provide supporting evidence when reporting on recommendation implementation, which is reviewed during the two-step process described.
- ✓ **UNHCR**: The focal point verifies the actual implementation of recommendations through detailed justification and documentary evidence provided by sub-focal points in headquarters divisions. In case of need, the focal point requests additional supporting documents to verify the actual implementation of the recommendations.
- ✓ **UNOPS**: The verification of supporting documentation is conducted prior to the implementation of a recommendation being recorded in the WBTS. If need be, the sub-focal point conducts a physical verification of the implementation with the unit responsible for the implementation.
- ✓ **UNICEF**: A three-step process is in place for WBTS reporting: (i) the sub-focal point provides the status of implementation including timelines for implementation or justification/documentation of the closure of the recommendation; (ii) a more senior person (Director level) must approve the proposed status of the recommendation; and (iii) the main JIU focal point reviews the status and comments and prepares a consolidated report. Clearance at the Executive Director level is required before authorizing information for uploading to the tracking system.

86. In the Inspector's view, a good verification and monitoring practice by JIU participating organizations is a process whereby: (a) duties are segregated between the sub-focal points at the departmental level, who would collect evidence, and the focal point at the organizational level, who would review and approve evidence prior to recording the recommendation's implementation in the WBTS; (b) details of the implementation are provided and evidence (links to supporting documents) is uploaded to the WBTS for third-party review; and (c) a committee collectively reviews and confirms the implementation. Member States also have a responsibility to play a monitoring role; in this connection, **the Inspector looks forward to member States making greater and more effective use of the WBTS.**

87. The existing audit/oversight committees of 10 organizations,[39] and the management committees of 6 organizations,[40] were to some extent involved in monitoring the implementation of JIU recommendations, at the time the present report was being finalized. However, these committees were mostly informed of the status of implementation and did not go further in their enquiries. Unlike internal

[39] ICAO, UN-Habitat, UNHCR, UPU, UNESCO, UNICEF, UNOPS, UN-Women, WMO and WIPO.
[40] IMO, ITU, UNHCR, UNICEF, UNOPS and UPU.

audit recommendations, the existing audit/oversight committees in participating organizations do not have a mandate to monitor the implementation of JIU recommendations, although there are ongoing discussions at some organizations towards this end.

88. Good monitoring practices by committees are set out in box 5.

Box 5

Good practices of monitoring the implementation of Joint Inspection Unit recommendations by audit/oversight and management committees at participating organizations

- ✓ **ITU:** The Inter-Sectoral Coordination Task Force, chaired by the Deputy Secretary-General, meeting on a monthly/bimonthly basis, has a standing agenda item for JIU reports and recommendations. Sub-focal points, usually at the Head of Department level, are responsible for considering the recommendations and suggesting a way forward. The Task Force reviews the proposals and the implementation status, which are then sent to the Management Coordination Group for any other actions that might be required. Once reviewed, it is checked by the focal point in the WBTS
- ✓ **UNOPS**: The Audit Advisory Committee meets at least every quarter and reviews the status of implementation of recommendations (implemented/in progress/not yet started), which is reported in advance by the Internal Audit and Investigations Group. In addition, the implementation of the JIU recommendations is monitored on a regular basis by the UNOPS Corporate Operations Group, which meets every six weeks. Both Corporate Operations Group and Audit Advisory Committee meetings take place prior to the periodic reporting on the implementation of JIU recommendations to the governing body.
- ✓ **WMO**: The Audit Committee meets once a year before each session of the Executive Council. The Committee is invited to assess the timeliness, effectiveness and propriety of responses from the Secretary-General of WMO to recommendations of the JIU. Regarding recommendations addressed to the legislative bodies, the Committee is expected to provide additional input on the new recommendations, as appropriate. The Committee receives all new recommendations formulated in the past year and continues to receive updates on their status until their final closure.

89. The following recommendation is intended to enhance transparency and accountability in the implementation of JIU recommendations.

Recommendation 5
The executive heads of organizations who have not yet done so should introduce appropriate verification and monitoring procedures on the implementation of prior years' accepted JIU recommendations until their full implementation, by the end of 2018.

90. Moreover, **organizations should set up processes whereby the findings of the JIU reviews are fed back into their results-based planning, monitoring and reporting systems and mainstreamed into their reform processes.** UNWTO reported a good practice in this regard: in accordance with a decision of the Executive Council, the Secretary-General of UNWTO is to report on the status of implementation of accepted recommendations through the White Paper Implementation Plan, which is a major reform document of the organization. Updated versions of this plan are presented periodically to the UNWTO General Assembly.

E. Lack of action on recommendations addressed to the United Nations System Chief Executives Board for Coordination

91. In accordance with article 5.2 of the JIU statute, inspections and evaluations should aim at achieving greater coordination between organizations. With the impetus in recent years towards the One United Nations initiative, the Inspectors have been increasingly resorting to the effective coordinating power of the CEB machinery, its committees, networks and working groups to formulate recommendations aimed at enhancing coordination and cooperation among participating organizations. These recommendations accounted for 8.6 per cent of total recommendations issued by the Unit from 2004 to 2009, and 14.5 per cent during the period 2010-2015.

92. Yet, as discussed in the management letter addressed to CEB (JIU/ML/2016/25), the rate of acceptance of these recommendations is low, particularly when they are addressed to the Secretary-General of the United Nations, in his capacity as Chair of CEB, or to CEB itself (14 per cent). Indeed, in some instances, these recommendations might be even implemented, but not reported as such in the WBTS by the addressee.

93. Noting that the recommendations addressed to the executive heads of participating organizations as CEB members have a higher rate of acceptance (56 per cent), the Inspector recommended in the management letter that all JIU recommendations intended to enhance coordination and cooperation among participating organizations in the framework of CEB be addressed to the executive heads of United Nations organizations' members of CEB, as appropriate. They will be requested to take individual or collective action on the recommendations, in consultation with other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, networks, committees or working groups, as appropriate. Whenever relevant, support to the implementation of the recommendations addressed to the executive heads will be sought from one of the existing CEB committees or other competent inter-agency mechanisms.

94. The reason for the low rate of acceptance of the recommendations addressed to CEB is twofold: the CEB secretariat does not consider that it has the institutional mandate or resources to address these recommendations; and the Department of Management of the United Nations Secretariat, which is responsible for following-up and reporting in the WBTS the acceptance and implementation of the recommendations addressed to the Secretary-General, does not take ownership of those recommendations directed to the Secretary-General in his capacity as Chair of CEB.

95. The conundrum is thus plainly evident: while the JIU has a clear mandate to promote greater coordination among organizations, CEB, as the principal inter-secretariat mechanism for such coordination, seems unable to take up or act on JIU recommendations. It is less clear whether, at its root, the problem is bureaucratic imprecisions, or whether the problem suggests deeper structural challenges to the effective capacity of CEB to consider proposals other than its own for improved coordination.

96. While recognizing that coordination and cooperation are contingent upon the willingness of the organizations to work together in pursuit of common goals,[41] the Inspector knows well that no single executive head decides on behalf of CEB. In terms of JIU recommendations, the immediate issue is to ensure their proper consideration. To overcome the current constraints, the **Inspector requests all executive heads to take action to have the relevant recommendations considered by CEB, as appropriate, and invites the Secretary-General to be more proactive in coordinating joint CEB actions in response to these recommendations by taking effective action to task the CEB machinery accordingly.** The following recommendation is intended to enhance coordination and cooperation among organizations.

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[41] See the CEB website.

Recommendation 6

The executive heads of organizations, when considering JIU recommendations intended to enhance coordination and cooperation, should propose the inclusion of the consideration of these recommendations on the programme of work of CEB and its applicable mechanisms with a timeline for taking a decision, with effect from 2019.

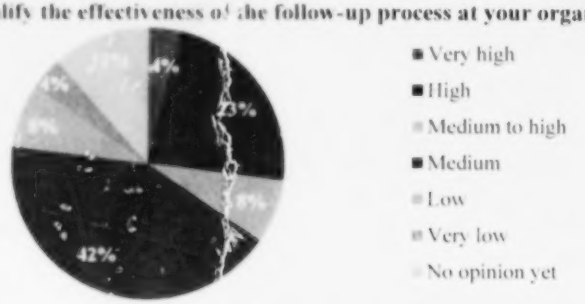
III. FOLLOW-UP TO JIU REPORTS/RECOMMENDATIONS: THE WAY FORWARD

A. Analysis of the development of the follow-up process at participating organizations

97. In the 2015 questionnaires, the focal points were requested to give their opinion about the effectiveness of the follow-up process at their organizations. The results are depicted in figure I; the majority of respondents qualified its effectiveness between medium and very high (77 per cent).

Figure I

How would you qualify the effectiveness of the follow-up process at your organization?



98. At the end of the review, a maturity matrix was designed to show the results of the analysis of the development of the follow-up process at participating organizations. Organizations were assessed on the focal point function; their respective rates of acceptance and implementation of JIU recommendations at the beginning and at the end of the review; the handling and consideration of JIU reports by legislative bodies (dissemination of reports and CEB comments, consideration of reports, decision taken on JIU reports/recommendations); the monitoring and reporting on the implementation of recommendations; their use of the WBTS and the existence of follow-up agreements.

99. Ratings were applied on a scale of 1 to 61, ranging from very low to very high, based on predefined criteria (see annexes III and IV). These ratings and criteria constitute the baseline for future assessments. Organizations were invited to comment on the results (see figure II).

100. The majority of the participating organizations (82 per cent) ranked between the third and fifth levels of development, from medium to very high. In 11 instances, the self-appraisal by the organization coincided with the JIU assessment.[42]

101. Organizations rated very high (more than 50 points), in decreasing order, were ICAO, WIPO, WFP, UNICEF, FAO and UNFPA. Those organizations were ones in which:

- Follow-up agreements were in place and the web-based tracking system had been used since its inception
- JIU reports were considered by legislative bodies
- Monitoring and reporting systems on the implementation of JIU recommendations were in place
- The rate of acceptance and implementation of JIU recommendations was very high
- The focal point function was robust:
  - The JIU focal point had a direct reporting line to top management
  - The JIU focal point was located at the organizational level and sub-focal points existed at the division level or there was a separate focal point for each review
  - The follow-up function was part of the job description of the JIU focal point

[42] IAEA, ITU, UNESCO, UNCTAD, UNICEF, UNODC, UNRWA, WIPO, WFP, WHO and WMO.

102. Conversely, organizations rated very low or low (fewer than 30 points), in increasing order were UN-Habitat, UPU, IAEA, UNAIDS and UNEP. The organizations were either newly created, very small or unresponsive to the follow-up demands, and their legislative/governing bodies either did not consider JIU reports or, if they did, no decision was taken on the reports/recommendations and no reporting was made on their implementation. The Inspector would like to commend the efforts made recently by some of organizations to improve their follow-up process, notably UPU, IAEA, ITU, UNAIDS, UNESCO, UNICEF, UNOPS, UN-Women and WIPO.

Figure II

Maturity matrix of the development of the follow-up process at Joint Inspection Unit participating organizations
2006/2017

Notes:

Level 1: very low; level 2: low; level 3: medium; level 4: high; level 5: very high

UN-Women became a JIU participating organization only in 2012; the level of maturity is in line with the age of the organization.

Weighted averages were applied to ITC, UNCTAD, UNEP, UN-Habitat, UNHCR, UNODC and UNRWA excluding the consideration of JIU reports, decisions taken on reports and reporting on implementation of recommendations to legislative bodies where the General Assembly of the United Nations is their main legislative body.

Focal point function

103. The focal point function at JIU participating organizations is not only key to the report preparation process but also to the success of the follow-up process, in the handling and consideration of reports, the monitoring of the implementation of the recommendations and their reporting to

legislative bodies and in the WBTS. Focal points are instrumental in allowing the Unit and member States to fulfil their oversight responsibilities. The Unit highly appreciates the spirit of collaboration and the contribution they make to the smooth functioning of this process.

104. The review of the focal point function was based on five parameters with predefined criteria: location, reporting line, structure, job description and responsiveness to the review. Eleven organizations rated high on these parameters.[43]

105. The responses to the 2015 JIU questionnaire showed that most focal points at JIU participating organizations were satisfied with the position this function occupied within their respective organizations, despite the limitations the focal points might have in terms of time and resources dedicated to it. As depicted in figures III and IV, the majority of the focal points (77 per cent) responded positively to the question of whether the function was best located within the current structure at their organization; this is typically within internal oversight or management/programme management (88 per cent).

Figure III

Is the focal point function best located within the current structure at your organization?

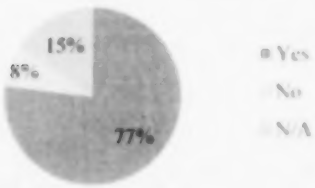
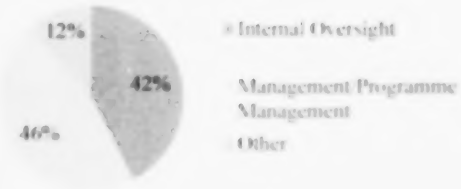


Figure IV

Location of the focal point function



106. In the Inspector's opinion, there are advantages in having the focal point function located within internal oversight given the synergies it may generate, the organization-wide overview of oversight activities and organizational risks, the possibility of enhancing coordination and planning among the various oversight actors and the independent reporting relationship with top management of organizations and legislative bodies. In its comments to the draft report, WFP noted that the focal point function was best located within management and that assigning the focal point function, an executive management function carried out on behalf of the executive head, to an independent oversight office was inconsistent with independence and management ownership.

107. The high level of the function, in most of the cases (61 per cent) at the Director level (D-1 and D-2),[44] and its direct reporting line to top management (Secretary-General/Executive Director/Director General or Deputy Director General or equivalent) (57 per cent)[45] are indicative of the importance attached to it within the organizations. The Inspector is of the opinion that a direct reporting line to the top management of the organization is critical in order to enhance the effectiveness of the focal point function. It is also a sign of the tone at the top set by executive heads with respect to external independent oversight. The following recommendation is intended to enhance the effectiveness of the follow-up function at participating organizations.

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[43] IAEA, ICAO, IMO, UNESCO, UNICEF, UNFPA, UNIDO, UN-Women, WFP, WIPO and WMO.

[44] FAO, IAEA, ICAO, ILO, IMO, UNAIDS, UNESCO, UNFPA, UNICEF, UNIDO, UNODC, UNOPS, UN-Women, UNWTO, WFP, WIPO and WMO.

[45] FAO, IAEA, ICAO, ILO, IMO, UNESCO, UNFPA, UNICEF, UNIDO, UNOPS, UN-Women, UNWTO, UPU, WFP, WIPO and WMO.

Recommendation 7
The executive heads of organizations who have not yet done so should establish a direct reporting line from the JIU focal point to top management.

108. A good practice identified is the designation of sub-focal points to provide support not only at the central level but also at the division department level, or the designation of an ad hoc focal point for each JIU review.[66]

109. Although the Unit has developed guidelines for focal point responsibilities within the JIU, there are no guidelines on focal point responsibilities in participating organizations. **The Inspector suggests that if such guidelines were to be developed, in consultation with the JIU focal points, they should capture new developments in the focal point function brought about by the introduction of the WBTS and clarify the distinct role to be played by the focal points and sub-focal points in providing independent review/verification of the reported acceptance and implementation of JIU recommendations.**

B. Way forward

110. **The Inspector is of the view that periodic reviews of the development of the follow-up system at JIU participating organizations, directed to enhancing its effectiveness system-wide, should be carried out.** The next review could be scheduled for 2020 and cover the period 2013-2018.

111. The criteria and ratings assigned to organizations in the course of the present review are intended to serve as baselines for future reviews. By 2020, organizations will be expected to move to the next level of development in the maturity matrix, or at least increase their ratings by a minimum number of points, as indicated in the column entitled "Target for 2020", as set out in annex IV and in figure V.

112. The following opportunities for improvement have been identified by the Inspector under the shared responsibility of the Unit, member States and the secretariats of participating organizations:

Participating organizations

- Improved communication on the relevance of JIU reports and recommendations
- More organizations considering JIU reports recommendations
- More timely issuance of CEB comments
- Enhanced consideration of JIU reports
- Better dissemination of JIU reports
- Better dissemination and use of CEB comments
- An enhanced decision-making process on JIU reports recommendations
- Enhanced monitoring of the actual implementation of JIU recommendations
- Enhanced reporting to legislative bodies on the implementation of JIU recommendations
- Enhanced reporting on the acceptance and implementation of recommendations and the consideration of JIU reports by legislative bodies in the web-based tracking system
- Enhanced used of the web-based tracking system, including by member States

[66] IAEA, United Nations, UNFPA, UNHCR, ICAO, ILO, ITU, UNAIDS, UNCTAD, UNDP, UNESCO, UNICEF, UNODC, UN-Women, WFP, WHO and WIPO.

- A robust focal point function with a direct reporting line to top management of the organizations, and a network of focal points at the division/departmental level responsive to the follow-up process

Joint Inspection Unit

- Optimized number of projects in its programme of work through prioritization
- Better formulated relevant recommendations
- Improved outreach of reports and notes and reporting on impact
- Enhanced verification of the acceptance and implementation of recommendations
- An enhanced web-based tracking system and the use of key performance indicators

113. By 2020, the maturity matrix should show progress achieved by organizations, as depicted below.

Figure V
Maturity matrix projections for 2020

114. The Inspector is confident that the joint efforts by the Unit, the secretariats of its participating organizations and legislative bodies would contribute to enhancing the effectiveness of the JIU follow-up process, in the spirit of pertinent resolutions of the General Assembly of the United Nations.

Annex I

Consideration of Joint Inspection Unit reports and decisions taken by legislative bodies of Joint Inspection Unit participating organizations (2010-2012)

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
FAO	Yes	N/A	N/A	Yes (some)	Yes (some)		No. No draft decisions for action by the Council were proposed. No decisions were taken and the summary reports of meetings made no reference to them.	Reports with executive head's comments on recommendations and reference to CEB comments were submitted for information only. All 24 reports from 2010-2012 were included in the agenda for information.
IAEA	No	No	No	No	No	A list of JIU reports from the preceding year is published for the information of the Board of Governors.	No	By decision of Board of Governors, JIU reports are not considered, even single-organization reports.
ICAO	No, but hyperlinks to reports provided from 2016	N/A	Yes	Yes	Yes	Council working papers on JIU reports are included in the agenda for information only. Council working papers contain a brief executive summary of the report, the number of recommendations and their status of acceptance and implementation. References to the JIU website and hyperlinks to the report and CEB comments are also included. In an annex, all recommendations are listed with a brief summary of CEB comments, ICAO comments and status.	If no request for discussion of Council working papers is made during the set time frame, the President considers it to have been noted by the Council. Should there be any action to be taken on a working paper, the report is referred for consideration by a committee, upon a specific request. In these instances, the committees may or not take note of recommendations in the report, and the outcome of the discussions is reported to the Council by means of an oral report of the committee in question.	All but 1 of 22 reports issued from 2010-2012 were submitted for information; only 3 were tabled for consideration by committees.

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
ILO	No	Yes	Yes	Yes	Yes		Yes. The report contains a draft decision inviting the Governing Body to provide guidance on the information contained in the document and on recommendations. The Governing Body takes note of the report and invites the organization to take into consideration the views expressed during the discussion.	An annual agenda item is dedicated to the consideration of JIU reports and recommendations. The report includes a summary of the CEB comments and general comments by the organization on the reports and recommendations. The status of each JIU recommendation is presented in a separate reference document, available on the Governing Body's website. All 23 reports were considered.
IMO	No	Yes	Yes	Yes	Yes		Yes, but not on recommendations for which status is not mentioned. The note contains a draft decision inviting the Council "to take note of the information contained in this document and to consider and decide, as appropriate, on all the reports identified in paragraph 1 and the [IMO] Secretary-General's comments thereon". The Council notes the information contained in the document, as well as that provided orally by the Secretary-General, on matters relating to the JIU. It also notes the reports and the Secretary-General's comments thereon.	The note by the IMO Secretary-General to the Council provides comments on the JIU reports and recommendations issued during the preceding period addressed to the executive head and the legislative body. Of the 22 reports, 18 were considered. The status of the recommendations was not indicated.
ITC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	JIU reports were not considered. The ITC governance structure

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
								comprises the General Assembly of the United Nations and General Council of the World Trade Organization.
ITU	No, but hyperlinks to reports from 2016	Yes, from September 2015	No	Yes	Yes		Yes. The Council Working Group on Financial and Human Resources is invited to note the reports and provide guidance on recommendations addressed to the legislative body, and to take note of the overall status of acceptance and implementation of recommendations for the period. The Council Working Group takes note.	In September 2015, reporting was initiated to the Council Working Group on Financial and Human Resources. Reports issued include hyperlinks to reports, references to the JIU website, general references to CEB comments and recommendations to the legislative body. In an annex, all recommendations with status of acceptance are listed without comment.
United Nations	Yes	N/A	N/A	N/A	N/A		No. Either no action was taken or the report was taken note of, considered or welcomed by the General Assembly of the United Nations. According to the United Nations Secretariat, "take note" indicates neither agreement nor disagreement. One report was taken note of by the Committee for Programme and Coordination, and the Assembly endorsed the Committee's recommendation.	Of the 28 reports issued from 2010 to 2012, 27 were considered with CEB comments.
UNAIDS	No	No	No	No	No	No	No	In its comments to the draft management letter, UNAIDS indicated that it would set up a system to report to the Programme Coordinating Board on JIU reports

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
								and recommendations by the end of 2017.
UNCTAD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Only one (single-organization) report between 2010 and 2012 was considered by the Trade and Development Board and a decision was taken on its recommendations. UNCTAD indicated that it is a subsidiary organ of the General Assembly of the United Nations, and the UNCTAD secretariat is a department of the United Nations Secretariat.
UNDP	No	Yes	Yes	Yes	Yes		Yes. The report contains a draft decision for action by the Executive Board to take note of the report and the management response to the specific recommendations. The Executive Board takes note of the report and the statistical annex.	The annual report of the Administrator to the Executive Board on JIU recommendations lists in an annex all JIU reports of relevance to the organization issued during the previous year, and provides a link to the Unit's website. It includes a brief summary and comments for each JIU report and its recommendations. Recommendations to the legislative body are included in an annex, and management comments on the recommendations and their status of acceptance and implementation. Comments on the recommendations contained in one third of the reports (8 of 25) issued could not be found in the next report to the Board; only the status of implementation of the

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
								recommendations was included in further reports. UNDP indicated that these JIU reports had not yet been issued at the time of writing the document for the Board in January/February of the respective year.
UNFPA	No, but hyperlinks to reports provided from 2016	Yes	Yes	Yes	Yes		Yes. The report contains a draft decision for action by the Executive Board "to take note of the present report, especially those aspects of the JIU reports that have particular relevance to the work of UNFPA". The Board takes note of the report.	The annual report of the Executive Director to the Executive Board on JIU recommendations lists all JIU reports of relevance to the organization issued since the previous report and provides a link to the Unit's website. It includes a brief summary and comments for each JIU report issued of direct relevance to the organization and its recommendations. An annex is included that contains relevant legislative body recommendations and comments. All 23 reports from 2010-2012 were "considered".
UNHCR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The Office's response indicates that, as the General Assembly of the United Nations is its legislative body and the JIU reports to the Assembly, only a summary of the Office's work with JIU is presented to the Executive Committee, whose role is mainly advisory.
UNICEF	No, but hyperlinks to reports	Yes	Yes	Yes	Yes	N/A	Yes, according to a 2017 decision taken by the Executive Board to take note of the report.	The annual report on JIU recommendations presents a summary of JIU reports issued during the preceding year and

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
								includes in annexes the recommendations addressed to the legislative body. From 2017, recommendations addressed to the executive head were also included in annexes and their status was reported.
UNIDO	No, but hyperlinks to reports from 2016	Yes	No	Yes, from 2017	Yes, from 2017		Yes. The report includes a draft decision: "The Board may wish to take note of the information contained in the present document and provide guidance on this document and on any of the recommendations addressed to UNIDO in the corresponding JIU reports, as summarized in the annex" Starting in 2017, the annex reintroduced the recommendations and included comments on their status. The Industrial Development Board took note of the document (and the annex), although no formal decision was adopted.	The annual report on JIU activities by the Director General to the Industrial Development Board lists the reports of relevance since the most recent session and includes hyperlinks to the reports and CEB comments. Starting in 2017, an annex was reintroduced with all recommendations listed in previous reports and comments on their status.
UNEP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No response to the JIU questionnaire was received, and no comments were provided to the draft management letter.
UNESCO	No		Yes	Yes	No		Starting in 2017, the Executive Board began taking note of	Until 2017, no annual agenda item was dedicated to the consideration

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
		Yes, from July 2017					annex I, which lists recommendations to the legislative body and their proposed status.	of JIU reports and recommendations. The annual report of the UNESCO Internal Oversight Service listed in an annex the JIU reports of interest to UNESCO, with summaries and a hyperlink to the JIU website. Hyperlinks to some reports are also on the UNESCO website. The status of JIU recommendations can be found on the UNESCO Internal Oversight Service website. Consideration of JIU reports was reinstated in July 2017, with a separate agenda item dedicated to JIU, and includes a summary of JIU reports and references to the JIU website. An annex lists the recommendations addressed to legislative body and their proposed status.
UN-Habitat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	No response to the JIU questionnaire was received, and no comments on the management letter were provided.
UNODC	No	No	No	No	No	No	No. A working group on improving the governance and financial situation of the organization requested, however, that "relevant JIU reports and the summary of relevant OIOS reports should also be submitted to the Commissions".	UNODC indicated that its governing bodies did not deal directly with oversight issues, thus reports were not shared with them. Only 1 (single-organization) report of 20 was considered.

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
UNOPS	No	Yes	Yes	Yes	No	No	Not available	Reporting to the annual session of the Executive Board started in June 2017.
UNRWA	No	No	No	No	No	No	No	UNRWA indicated that JIU reports were not disseminated and tabled for consideration by UNRWA legislative bodies since the Advisory Commission had only an advisory role to the Commissioner General, and it was the General Assembly of the United Nations that was de jure its legislative body.
UN-Women	No	No	No	No	No	Oral presentation and the agenda of EB session includes hyperlinks to JIU reports and CEB comments and the web-based tracking system	A draft decision was proposed but no action was taken.	UN-Women joined as a participating organization in 2012. Reporting was initiated in June 2017.
UNWTO	Only 2011 reports	Yes, from 2012	Yes, from 2012	Yes, from 2012	Yes, from 2012		Yes. The Executive Council of UNWTO has taken decisions on all relevant JIU reports and recommendations issued during the preceding year from 2012 onward (for 2011 reports and 10 selected reports from 2006-2011). As of 2014, the decision has mostly been to accept and implement the recommendations.	The annual report of the UNWTO Secretary-General to the Executive Council entitled "Joint Inspection Unit recommendations in the context of the White Paper" lists relevant JIU reports issued during the preceding year and includes hyperlinks to reports. Recommendations and comments appear in an annex, but there is no reference to CEB comments.
UPU	No	Yes	Yes	Yes	Yes		Yes. The memorandum of the UPU Secretary-General includes wording for a decision by the Council of	The memorandum of the UPU Secretary-General to Committee 2 (Finance and Administration) of the Council of Administration

Organization	Full copy of JIU reports	Report from executive head using JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
							Administration to: (a) take note of the JIU report(s), (b) take note of the document presenting JIU reports, and/or (c) rule on selected recommendation(s) among those addressed for action to the Council and the related proposal by the International Bureau. Committee 2 (Finance and Administration) took note of the report on the work of the JIU and the corresponding recommendations.	presented relevant reports and recommendations and considered 8 of 22 reports from 2010-2017. The report included a brief summary of reports and comments on the recommendations, as applicable to UPU. Not all recommendations on the eight reports were brought to the attention of the Council for decision-making. In the web-based tracking system, records will be updated by the end of 2017 for all recommendations from 2006 onward. No reference was made to CEB comments.
WFP	No, but hyperlinks to reports provided	Yes	No	Yes, with responses endorsed by the Executive Board Bureau after consideration by a working group of Board members	Yes		Yes. The report includes a draft decision for the Executive Board: "The Board takes note of the information and recommendations in 'Reports by the Joint Inspection Unit relevant to the work of WFP'". The final decision is agreed during the Board proceedings. The Executive Board Bureau has previously endorsed the comments for each recommendation sent for legislative body action.	An agenda item was dedicated to JIU and reports were presented as a list for consideration together with WFP comments on the recommendations addressed to the executive head and legislative body in an annex. All 24 reports from 2010-2012 were listed.
WHO	No	Yes	No	No	No	No	Yes. The report contains a draft decision inviting the Executive Committee to take action on the report and consider recommendations. The	The report lists JIU reports issued during the preceding year and includes references to the JIU website. All 25 reports from 2010-2012 were listed. The report

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
							Committee takes note of the report and takes action on some recommendations but not all. Since the report does not propose any action on the recommendations contained in reports listed, it cannot be considered that a decision has been taken on all recommendations.	provides comments on JIU reports from the preceding year. From 2016 on, a table with all recommendations for the past four years, including comments and their status, has been printed and available in the meeting room.
WIPO	No, but hyperlinks to reports provided from 2016	Not	Not	Yes	Not		Yes. In 2013, the report included a draft decision for the Program and Budget Committee "to review and take note of the contents of the present document". The Committee decided that this document should be presented to the WIPO General Assembly. The Assembly was invited "to consider this issue and take appropriate action". The Assembly took note of the report and requested the WIPO secretariat to continue taking appropriate action on the recommendations. In 2014, the Committee took note of the status of implementation of the JIU recommendations.	Reporting was initiated in September 2013 for JIU recommendations from 2010 onward. The annual progress report entitled "Report on the implementation of the Joint Inspection Unit recommendations for the review of WIPO legislative bodies" to the Program and Budget Committee provides comments on recommendations addressed to legislatives bodies relevant to WIPO in an annex, indicating the status of their acceptance and implementation. Hyperlinks to reports and CEB comments are included. All 22 reports were listed.
WMO	No	Yes	Not	Yes	Not		Yes. The report includes draft text supporting the decision of the Executive Council.	The Executive Council session includes an agenda item dedicated to a report on the status of

Organization	Full copy of JIU reports	Report from executive head listing JIU reports	Report provides comments on JIU reports	Report includes recommendations addressed to legislative body with comments	Report includes recommendations addressed to executive head with status/comments	Other modalities	Decision taken	Remarks
							"Recalling the WMO procedures of follow-up on JIU reports (Resolution 11 (EC-LIV)), the Council noted with appreciation the report on implementation of JIU recommendations addressed to the legislative bodies. It reviewed recent recommendations addressed to the legislative bodies since [XXX] and concurred with management proposal regarding acceptance of recommendations relevant to WMO." The Council's abridged final report of the session includes this sentence	implementation of JIU recommendations. The most recent report lists JIU reports and recommendations addressed to this body, and provides comments in the status matrix attached as an annex. The report does not include recommendations addressed to the executive head. The report refers to the JIU website but not to CEB comments. All 23 reports from 2010-2012 were listed.
Total(yes)	2	14	10	16	12	3	14	

Annex II

Reporting on the implementation of prior years' recommendations to legislative bodies

Organization	Report to legislative bodies	Remarks
FAO		Initiated in 2013, at the request of the Finance Committee in 2012, a summary report is prepared indicating the number of recommendations pending implementation since 2004 and their addressees.
IAEA	N/A	Not applicable
ICAO		A report is produced every year. A copy of the most recent report to the Council in 2015 was provided. The report summarizes the status of implementation of relevant recommendations since 2010.
ILO		Reporting was initiated in 2015 and includes recommendations addressed to the executive head and legislative body, and their status for the past three years.
IMO	N	IMO indicates that, following the comprehensive review undertaken, the organization is now in a position to report on the status of acceptance and implementation of JIU recommendations.
IOC	N/A	Not applicable
ITU	N	A one-time report, issued in September 2015, updated the status of acceptance of all recommendations from 2006 to 2014.
United Nations	N	Until 2004, the Secretary-General of the United Nations followed up and reported on JIU recommendations. Such reporting by the Secretary-General was based on a series of long-standing resolutions of the General Assembly of the United Nations dating back to 1972 and was discontinued at the request of the United Nations Secretariat to avoid duplication after the General Assembly endorsed the follow-up system and the Unit initiated its own systematic tracking and reporting.
UNAIDS	N	
UNCTAD	N/A	Not applicable
UNDP		The annual report to the Executive Board on JIU recommendations contains a section and relevant annexes that include the status of implementation of recommendations contained in JIU reports issued during the two preceding years.
UNEP	N/A	Not applicable
UNESCO		The UNESCO Internal Oversight Service provides a link to its website in its annual report, where a matrix showing all open recommendations and the action taken to implement them is reflected.
UNFPA		The annual report to the Executive Board on JIU recommendations contains a section and relevant annexes that include the status of implementation of recommendations contained in JIU reports issued during the two preceding years.
UN-Habitat	N/A	Not applicable
UNHCR	N/A	Not applicable
UNICEF		From 2017, the annual report of the executive head to the Executive Board includes information on the implementation of all recommendations back to 2008.

Organization	Report to legislative bodies	Remarks
UNIDO	N	The approved follow-up procedures provide that the Director General will regularly submit to the Industrial Development Board status reports concerning the measures taken on the implementation of approved JIU recommendations (including recommendations addressed to and accepted by the Director General). This would normally be done by way of a matrix providing an overview of current status, as contained in annex I of the JIU annual report of 1997 (A/52/34). The annual report of the Director General to the Board contains a table with information taken from the JIU annual report to the General Assembly of the United Nations indicating the organization's rates of acceptance and implementation with a comment on the performance of the organization. This does not satisfy the above-mentioned requirement of the follow-up scheme.
UNODC	N/A	Not applicable
UNOPS	N	To be initiated in 2017
UPU	N	The follow-up scheme stipulates that the Director General will regularly submit to the Council of Administration status reports concerning the measures taken on the implementation of approved recommendations (including recommendations addressed to and accepted by the Director General) of the Unit. This would normally be done by way of a matrix providing an overview of current status, as contained in annex I of the JIU annual report of 1997 (A/52/34).
UNRWA	N/A	Not applicable
UN-Women	N	To be initiated in 2017
UNWTO		In accordance with a decision of the UNWTO Executive Council in 2012, The UNWTO Secretary-General reports, through the White Paper Implementation Plan, on the status of implementation of JIU accepted recommendations. An updated version of this plan should be presented to the 22nd session of the UNWTO General Assembly in 2017.
WFP		The annual report to the Executive Board provides an updated status of the implementation and impact of all JIU recommendations previously reported until their full implementation. This is a best practice.
WHO		The approved follow-up procedures stipulate that the WHO secretariat will submit regularly to the Executive Board status reports concerning the measures taken on implementation of approved recommendations of the Unit. This will normally be done by way of a matrix providing an overview of current status. The annual report to the Programme, Budget and Administration Committee contains a section dedicated to the implementation of recommendations from reports of previous years. From 2017, a table with the status of all recommendations of the four previous years is made available during the meeting.
WIPO		Since 2013, the report to the Program and Budget Committee entitled "Report on the implementation of the Joint Inspection Unit recommendations for the review of WIPO legislative bodies" presents recommendations addressed to the legislative body back to 2010, until their full implementation.
WMO		The report to the Executive Council on the status of implementation of JIU recommendations follows up on the status of recommendations addressed to legislative bodies back to 2010.
Total	12/16	62.5 per cent of the organizations considering JIU reports/recommendations report to the legislative bodies on the implementation of JIU recommendations.

Annex III

Maturity matrix of the impact of the follow-up function at Joint Inspection Unit participating organizations: criteria

1. The focal point function

Criteria: The focal points play an important role in the follow-up system.

Category	Points	Description
	3	Oversight
	2	Management programme management
	1	Other
	2	Direct reporting line to top management
	1	Indirect reporting line to top management
	0	No reporting line to top management
	3	Focal point at organizational level and sub-focal point at division department level, or focal point for each review
	2	Focal point and sub-focal point at organizational level
	1	Focal point at organizational level
	2	In job description
	1	Not in job description but in individual plan
	0	Not in job description or individual plan
	3	Questionnaire responded to, comments to draft provided and official response accepting most recommendations/suggestions
	2	Questionnaire responded to, together with comments to draft provided or official response not accepting most recommendations/suggestions without a valid explanation
	1	Questionnaire responded to and comments to draft provided and or official response sent after more than two reminders, and final comments not accepting recommendations/suggestions without a valid explanations
	0	Questionnaire not responded to nor comments to draft provided nor official response accepting most recommendations/suggestions
Subtotal:	13	

2. Rates of acceptance and implementation[a]

[a] Several statistical methods were tested to determine the groupings for each category (very high, high, medium, low, very low). The selected method was Sturges' rule. Categories (5 to 11) were assigned accordingly.

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Criteria: Article 12 of the JIU statute provides that the executive heads shall ensure expeditious implementation of approved/accepted recommendations.

Category	Points	Description
	5	Very High (> 75 per cent)
	4	High (56.2-74.9 per cent)
	3	Medium (37.5-56.1 per cent)
	2	Low (18.7-37.4 per cent)
	1	Very low (< 18.6 per cent)
	5	Very High (> 78.5 per cent)
	4	High (63.7-78.4 per cent)
	3	Medium (48.8-63.6 per cent)
	2	Low (34-48.7 per cent)
	1	Very low (< 33.9 per cent)
	5	Very high (> 77.8 per cent)
	4	High (58.4-77.7 per cent)
	3	Medium (38.9-58.3 per cent)
	2	Low (19.5-38.8 per cent)
	1	Very low (< 19.4 per cent)
	5	Very High (> 89.4 per cent)
	4	High (78.7-89.3 per cent)
	3	Medium (68.1-78.6 per cent)
	2	Low (57.4-68.0 per cent)
	1	Very low (< 57.3 per cent)
Subtotal:	20	

3. Dissemination of Joint Inspection Unit reports

Criteria: Article 11.4 (c) of the JIU statute provides that, upon receipt of reports, the executive head(s) concerned shall take immediate action to distribute them to the member States of their respective organizations.

Points	Description
6	Full text of report distributed to member States
5	Relevant reports issued during preceding year listed with hyperlink to reports and recommendations, and status of acceptance and implementation of recommendations
4	List of relevant reports issued during preceding year with reference to JIU website, summary of reports and recommendations and status of acceptance and implementation of recommendations

3	List of relevant reports issued during preceding year with reference to JIU website without summary of reports and recommendations but with status of acceptance and implementation of recommendations
2	List of relevant reports with reference to JIU website without status of recommendations
1	Other
0	No dissemination of reports

Subtotal: 5

4. Dissemination of Chief Executives Board comments

Criteria: Article 11.4 (e) of the JIU statute, in the case of reports addressed to more than one organization, calls for the preparation of joint comments of executive heads within the framework of CEB for submission to the competent organs of the organizations together with any comments of the respective executive head on matters that concern his/her organization.

Points	Description
4	Full text of CEB comments submitted to legislative body
3	Hyperlink to report provided in report to legislative body
2	A summary of CEB comments included in report to legislative body
1	Reference to CEB comments made in report to legislative body
0	No reference/use of CEB comments in report to legislative body

Subtotal: 4

5. Consideration of Joint Inspection Unit reports

Criteria: Article 11.4 (d) and (e) of the JIU statute calls for comments on reports to be ready for submission to the competent organs of the organizations not later than three months in the case of reports concerning one organization (single-organization reports), and six months in the case of reports concerning more than one organization (multiple-organization and system-wide reports), after receipt of the Unit's report for consideration at the next meeting of the competent organs concerned.

Points	Description
5	Full text of all JIU reports considered in a timely manner (within 1 year of issuance)
4	Full text of all JIU reports considered but not in a timely manner (> 1 year from issuance)
3	Most JIU reports listed considered in a timely manner (within 1 year of issuance)
2	Most JIU reports listed considered but not in a timely manner (> 1 year from issuance)
1	Other
0	Not considered
N/A	Not applicable

Subtotal: 5

6. Decision taken on Joint Inspection Unit reports

Criteria: Article 11.4 (f) of the JIU statute provides that executive heads of organizations inform the Unit of all decisions taken by the competent organs of their organizations on reports of the Unit.

Points	Description
3	Draft action to accept/reject JIU recommendations proposed in the report of participating organization's secretariat to its legislative body; decision taken by legislative body
2	Draft action to take note of participating organization's secretariat report, including JIU report/recommendations and comments proposed in report to legislative body; decision taken by legislative body
1	Draft action to take note of participating organization's secretariat report, including JIU recommendations and comments proposed in report to legislative body; no decision taken by legislative body or recorded in minutes of session
0	No draft action proposed on JIU recommendations in participating organization's report to legislative body and no action taken
N/A	Not applicable
Subtotal: 3	

7. Monitoring the implementation of Joint Inspection Unit recommendations

Criteria: Article 12 of the JIU statute requests that executive heads ensure the expeditious implementation of approved/accepted recommendations.

Points	Description
2	Review of status of implementation of JIU recommendations by audit/oversight or other management committee
1	Review of status of implementation of JIU recommendations by focal point
0	Status of implementation reported by sub-focal point/official responsible for implementation without independent review by focal point
Subtotal: 2	

8. Reporting on the implementation of Joint Inspection Unit recommendations

Criteria: The General Assembly of the United Nations, in its resolution 70/257, requested that the heads of participating organizations provide an in-depth analysis of how the recommendations of the Unit were being implemented.

Points	Description
3	Report to legislative body on implementation of JIU recommendations until their full implementation
2	Report to legislative body on implementation of JIU recommendations for the past two years or longer
1	No report to legislative body, but link provided to a website where such reporting is available, or report to legislative body with rates of implementation
0	No report
N/A	Not applicable
Subtotal: 3	

9. Use of the web-based tracking system

Criteria: The General Assembly of the United Nations, in its resolution 70/257, requested that the heads of participating organizations make full use of the web-based system and provide an in-depth analysis of how the recommendations of the Unit were being implemented.

Points	Description
2	Yes, as of February 2015
1	Yes, as of January 2017
0	No, as of January 2017

Subtotal: 2

10. Follow-up agreements

Criteria: The General Assembly of the United Nations, in its resolution 54/16, which endorsed the system of follow-up to the reports of the Unit, as contained in annex I to the annual report of the Unit for the period from 1 July 1996 to 30 June 1997, requested the Unit to report on experience with the system, including action taken and comments made by participating organizations, to the Assembly at its fifty-sixth session.

Points	Description
3	Yes
2	No, but procedures in place
1	No, but procedures being developed to be implemented by end of 2017
0	No or N/A

Subtotal: 3

TOTAL: 61 points

Annex IV

Maturity matrix ratings

Organization	WIPO	ICAO	WFP	UNICEF	UNFPA	FAO	UNESCO	United Nations	UNIDO	ILO	UNDP	UNOPS
1.1 Placement (3 points)	3	3	3	3	3	3	3	3	3	3	3	3
1.2 Reporting line (2 points)	2	2	2	2	2	2	2	1	2	2	1	2
1.3 Structure (3 points)	3	3	3	3	3	3	3	3	3	3	3	3
1.4 Job description (2 points)	2	2	2	2	2	2	1	2	2	1	2	1
1.5 Independence (3 points)	3	3	3	3	3	3	3	3	3	3	3	3
SUBTOTAL 1 (13 points)	13	13	13	13	13	10	13	10	13	11	10	11
Acceptance (5 points) 2.1 2018	5	5	5	5	5	5	5	5	5	5	5	5
Acceptance (5 points) 2.2 2019	5	5	5	5	5	5	5	5	5	5	5	5
Implementation (5 points) 2.3 2018	5	5	5	4	5	5	5	4	5	4	4	5
Implementation (5 points) 2.4 2019	5	5	5	5	5	5	5	4	5	5	5	5
SUBTOTAL 2 (20 points)	20	20	20	19	20	20	20	16	20	18	19	20
3. Dissemination of IEE reports (6 points)	5	5	5	5	5	6	4	6	5	4	5	5
4. Dissemination of E.E.B comments (4 points)	3	3	3	3	0	4	0	4	3	2	0	0
5. Consideration of IEE reports (5 points)	3	3	3	3	3	5	0	4	3	2	5	3
6. Decision taken on IEE reports (3 points)	3	1	3	3	3	0	3	0	0	1	3	3
SUBTOTAL 3 (18 points)	14	12	13	13	10	15	7	14	8	9	9	7
7. Monitoring implantation of recommendations (2 points)	2	2	1	2	1	1	2	1	0	1	1	1
8. Reporting implementation of recommendations (3 points)	3	3	3	3	2	3	2	0	1	2	2	2
9. Use of web-based tracking system (2 points)	2	2	2	2	2	2	2	2	2	2	2	2
10. Follow-up agreements (3 points)	3	3	3	3	3	3	3	3	3	3	3	1
Total (61 points)	55	55	54	54	51	51	47	46	46	46	46	45
Weighted average (50 points)	55	55	54	54	51	51	47	46	46	46	46	45
Target for 2020	56	56	55	55	52	52	49	48	48	48	48	47

Organization	WMO	UNHCR	WHO	IMO	ITU	UNRWA	UNWTO	UN-Women	ITC	UNCTAD	UNODC	UNAIDS	IAEA	UNEP
1.1 Placement (3 points)	3	3	3	3	1	2	2	2	3	2	2	2	1	0
1.2 Reporting line (2 points)	2	1	1	2	0	2	2	2	1	1	1	1	2	0
1.3 Structure (3 points)	3	3	3	3	3	3	3	3	3	3	3	3	3	0
1.4 Job description (2 points)	2	2	2	2	2	2	2	2	2	2	2	2	2	0
1.5 Responsiveness (3 points)	3	3	3	3	3	3	3	3	3	3	3	3	3	0
SUBTOTAL (13 points)	13	12	12	13	9	12	13	12	13	11	11	11	11	0
Appropriateness (8 points) 2.1 2018	4	5	5	4	3	5	4	3	3	4	4	1	1	5
Appropriateness (8 points) 2.2 2017	4	5	5	4	3	5	4	3	3	4	4	1	1	5
Implementation (5 points) 2.3 2015	5	5	5	5	3	5	5	3	5	5	5	3	3	5
Implementation (5 points) 2.4 2017	5	5	5	5	3	5	5	3	5	4	4	1	1	5
SUBTOTAL (20 points)	18	20	20	16	16	20	11	9	12	12	10	17	13	20
3. Dissemination of JIU reports (6 points)	3	0	2	4	5	0	3	5	1	0	0	0	2	0
4. Dissemination of CEB comments (4 points)	0	0	1	0	1	0	0	1	0	0	0	0	0	0
5. Consideration of JIU reports (5 points)	2	N/A	2	3	2	N/A	2	2	N/A	N/A	N/A	0	0	N/A
6. Decision taken on JIU reports (5 points)	1	N/A	0	1	1	N/A	3	1	N/A	N/A	N/A	0	0	N/A
SUBTOTAL (18 points)	6	0	6	8	10	0	8	12	1	0	0	0	2	0
7. Monitoring implementation of recommendations (2 points)	2	1	2	1	2	0	1	0	1	0	1	0	2	0
8. Reporting implementation of recommendations (5 points)	2	N/A	1	0	0	N/A	3	0	1	N/A	N/A	0	0	N/A
9. Use of web-based tracking system (2 points)	2	2	2	2	2	2	1	2	1	2	2	2	1	1
10. Follow-up agreements (3 points)	3	3	2	2	1	3	2	1	3	3	3	0	0	3
Total (61 points)	45	37	44	41	40	31	37	36	29	27	25	29	29	24
Weighted average (50 points)	45	45	44	41	40	38	37	36	35	33	31	29	29	29
Target for 2020	47	47	46	43	43	41	40	39	38	38	34	33	33	33

Organization	1.1. Placement (3 points)	1.2. Reporting line (2 points)	1.3. Structure (3 points)	1.4. Job description (2 points)	1.5. Requirements/prerequisites (5 points)	SUBTOTAL (15 points)		2.1. Independence (5 points)	2.2. Expertise (5 points)	2.3. Resources (5 points)	2.4. Authority[a] (5 points)	SUBTOTAL (20 points)	3. Dissemination of JIU reports (6 points)	4. Dissemination of CEB comments (4 points)	5. Consideration of JIU reports (5 points)	6. Decision taken on JIU reports (5 points)	SUBTOTAL (18 points)	7. Monitoring implementation of recommendations (2 points)	8. Reporting implementation of recommendations (3 points)	9. Use of web-based tracking system (2 points)	10. Follow-up agreements (3 points)	Total (61 points)	Weighted average (50 points)	Target for 2020
UPU	1	2	2	2	5	10		2	2	3	1	7	1	0	1	1	3	2	0	0	3	25	25	29
UN-Habitat	0	0	0	0	0	0		2	2	4	2	9	0	0	N/A	N/A	0	2	N/A	0	3	14		22
Average	2.2	1.4	2.5	0.5	2.5	10.0		2.0	2.0	4.2	4.5	16.5	2.9	1.1	1.6	0.9	6.4	1.1	1.2	1.7	2.5	39.6	41.0	43.5

Notes:
Level 1: green; level 2: blue; level 3: yellow; level 4: orange; level 5: red.
The smallest organizations (IMO, UNWTO, UPU and WMO) are highlighted in purple. Organizations covered by the United Nations Secretariat and/or the General Assembly of the United Nations (UNHCR, UNWRA, UNCTAD, UNODC, UNEP and UN-Habitat) are highlighted in brown and weighted averages applied. IFC, which is in both categories, is highlighted in grey.
[a] UN-Women became a JIU participating organization only in 2012 and the level of maturity is in line with the age of the organization.

Annex V

Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

JIU/REP/2017/5

		Intended impact	United Nations, its funds and programmes															Specialized agencies and IAEA											
			UN	United Nations	UNAIDS	UNCTAD	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
	For action		☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		b		E	E			E		E			E		E		E	E	E		E	E	E	E	E	E	E	E	E
Recommendation 2		a		E	E			E		E			E		E		E	E	E		E	E	E	E		E	E		E
Recommendation 3		a		E																									
Recommendation 4		a		E	E			E		E					E		E		E		E	E	E	E		E	E		
Recommendation 5		a		E	E	E	E	E	E	E	E			E		E	E	E	E	E	E	E			E	E		E		
Recommendation 6		c		E		E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 7		f		E	E	E	E	E	E		E	E		E		E							E					E		

Legend: **L**: Recommendation for decision by legislative organ or governing body **E**: Recommendation for action by executive head

☐: Recommendation does not require action by this organization

Intended impact: **a**: enhanced transparency and accountability **b**: dissemination of good practices **c**: enhanced coordination and cooperation **d**: strengthened coherence and harmonization **e**: enhanced control and compliance **f**: enhanced effectiveness **g**: significant financial savings **h**: enhanced efficiency **i**: other